

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, DC 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): **February 13, 2007**

ACCURAY INCORPORATED

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of incorporation)

001-33301

(Commission File Number)

20-8370041

(IRS Employer Identification No.)

**1310 Chesapeake Terrace
Sunnyvale, California 94089**

(Address of principal executive offices, including Zip Code)

Registrant's telephone number, including area code: **(408) 716-4600**

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 8.01. Other Events.

On February 13, 2007, Accuray Incorporated (the "Company") announced the closing of its initial public offering of common stock and the exercise by the underwriters of their over-allotment option to purchase an additional 2,399,998 shares of the Company's common stock.

A copy of the Company's press release dated February 13, 2007, titled "Accuray Incorporated Announces Underwriters' Exercise of Over-Allotment Option and Completion of Initial Public Offering," is attached hereto as Exhibit 99.1 and is herein incorporated by reference.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits.

The following exhibit is furnished with this report on Form 8-K:

Number	Description
99.1	Press Release dated February 13, 2007 of Accuray Incorporated titled "Accuray Incorporated Announces Underwriters' Exercise of Over-Allotment Option and Completion of Initial Public Offering."



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**ACCURAY INCORPORATED ANNOUNCES UNDERWRITERS' EXERCISE OF OVER-
ALLOTMENT OPTION AND COMPLETION OF INITIAL PUBLIC OFFERING**

Sunnyvale, Calif., Feb. 13, 2007 — Accuray Incorporated (NASDAQ: ARAY) today announced the closing of its initial public offering of common stock and the exercise by the underwriters of their over-allotment option to purchase an additional 2,399,998 shares, of which 2,000,000 were sold by certain selling stockholders of the Company, and 399,998 were sold by the Company. Including the over-allotment amount, a total of 18,399,998 shares were sold in the initial public offering.

The public offering price of \$18.00 per share resulted in net proceeds to the Company of approximately \$171.3 million after deducting underwriting discounts and commissions and estimated offering expenses.

J.P. Morgan Securities Inc. and UBS Investment Bank served as joint book-running managers for the offering, with Piper Jaffray & Co. as lead manager and Jefferies & Company, Inc. as co-manager for the offering.

A registration statement relating to these securities has been filed with, and declared effective by, the U.S. Securities and Exchange Commission. This news release shall not constitute an offer to sell or the solicitation of an offer to buy nor shall there be any sale of these securities in any state or jurisdiction in which such an offer, solicitation or sale would be unlawful prior to registration or qualification under the securities laws of any such state or jurisdiction.

A final prospectus for the offering may be obtained from J.P. Morgan Securities Inc., Prospectus Library, 4 Chase Metrotech Center, CS Level, Brooklyn, NY 11245, and UBS Investment Bank, Prospectus Department, 299 Park Avenue, New York, NY 10171.

Accuray designs, develops and sells the CyberKnife® System, an intelligent robotic radiosurgery system designed to treat solid tumors anywhere in the body.

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