

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

FORM SD

SPECIALIZED DISCLOSURE REPORT

ACCURAY INCORPORATED

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of incorporation or organization)

001-33301

(Commission File Number)

20-8370041

(IRS Employer Identification No.)

**1310 Chesapeake Terrace
Sunnyvale, California 94089**

(Address of principal executive offices)

(Zip Code)

Kevin M. Waters

Senior Vice President and Chief Financial Officer

(408) 716-4600

(Name and telephone number, including area code, of the person to contact in connection with this report.)

Check the appropriate box to indicate the rule pursuant to which this form is being filed, and provide the period to which the information in this form applies:

Rule 13p-1 under the Securities Exchange Act (17 CFR 240.13p-1) for the reporting period from January 1 to December 31, 2015.

Section 1 — Conflict Minerals Disclosure

Item 1.01 Conflict Minerals Disclosure and Report

Accuray Incorporated (the “Company” or “Accuray”) is presenting this Specialized Disclosure Report on Form SD (“Form SD”) for the year ended December 31, 2015 in compliance with Rule 13p-1 under the Securities Exchange Act of 1934, as amended.

Company Products

Accuray’s suite of products includes the CyberKnife® Systems and the TomoTherapy® Systems. Our principal radiosurgery products are the CyberKnife Systems, a robotic full-body radiosurgery system designed to treat tumors anywhere in the body non-invasively, which include the CyberKnife M6 Series with configuration options of fixed collimators plus iris variable aperture collimator (FI), fixed collimators plus the InCise MLC (FM) and fixed collimators plus iris variable aperture collimator plus the InCise MLC (FIM). The TomoTherapy Systems include the new TomoTherapy H Series with configuration options of TomoH, TomoHD™ and TomoHDA™. The TomoTherapy Systems consist of fully integrated and versatile radiation therapy systems used by healthcare professionals in the treatment of a wide range of cancer types.

The Company has adopted a Conflict Minerals Policy Statement that sets forth the Company’s commitment to avoid using “conflict minerals” (as defined in Item 1.01 of Form SD) that directly or indirectly finance or benefit armed groups in the Democratic Republic of the Congo or adjoining countries (collectively, the “Covered Countries”), and establishes the Company’s expectation that its suppliers will exercise due diligence on the sources of the conflict minerals used in components they supply to the Company. The Conflict Minerals Policy Statement is available at <http://www accuray.com/legal/conflict-minerals-policy-statement>.

Reasonable Country of Origin Inquiry

The Company initially compiled a list of all the parts contained in its product lines (the “Bill of Materials”) and determined that products that it manufactures or contracts to manufacture, specifically the CyberKnife Systems and the TomoTherapy Systems, contain one or more conflict minerals that are necessary to the functionality or production of the product. Accordingly, the Company undertook a reasonable country of origin inquiry (“RCOI”) regarding those conflict minerals that is reasonably designed to determine whether any of the conflict minerals originated in the Covered Countries, or are from recycled or scrap sources, as defined by paragraph (d)(6) of Form SD.

Based on the Company’s review of the parts listed on the Bill of Materials and the Company’s knowledge of such parts, the Company identified 87 suppliers with whom it contracted to manufacture parts that potentially contained conflict minerals and limited its RCOI to such 87 suppliers.

The Company engaged a third party consultant to assist in conducting the RCOI. The Company sent the Conflict-Free Sourcing Initiative’s Conflict Minerals Reporting Template to each of the 87 suppliers within the scope of the RCOI. The suppliers’ responses were reviewed by the Company and the consultant for

