

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

Mail Stop 6010

August 22, 2008

VIA U.S. MAIL

Marshall L. Mohr Chief Financial Officer Intuitive Surgical, Inc. 1266 Kifer Road Sunnyvale, California 94086

Re: Intuitive Surgical, Inc.

Form 10-K for the year ended December 31, 2007

Filed February 14, 2008

File No. 000-30713

Dear Mr. Mohr:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Angela Crane Branch Chief