

INTEGRATED SURGICAL SYSTEMS, INC.
401 Wilshire Blvd., Suite 1020
Santa Monica, California 90401
Tel: (310) 526-5000

February 13, 2013

Via Edgar

Ms. Amanda Ravitz
Assistant Director
United States Securities and Exchange Commission
Washington, D.C. 20549

**Re: Integrated Surgical Systems, Inc.
Form 10-K for the fiscal year ended December 31, 2011
Filed March 28, 2012
File No. 001-12471**

Dear Ms. Ravitz:

In connection with the review by the Staff of the Securities and Exchange Commission of the above referenced company filings, the company acknowledges that:

- the company is responsible for the adequacy and accuracy of the disclosure in its filings;
- Staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert Staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Sincerely,

/S/ Gary Schuman

Gary Schuman, CFO
