

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

FORM 8-K/A
Amendment No. 1

CURRENT REPORT PURSUANT
TO SECTION 13 OR 15(D) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of report (Date of earliest event reported): August 15, 2005

INTEGRATED SURGICAL SYSTEMS, INC.

(Exact name of small Business Issuer as specified in its charter)

Delaware

1-12471

68-0232575

(State or other jurisdiction
of incorporation)

(Commission
File Number)

(IRS Employer
Identification No.)

6220 Belleau Wood Lane, Suite 4, Sacramento, California

95822

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code (916) 391-0450

N/A

(Former name or former address, if changes since last report)

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 4.01. Changes in Registrant's Certifying Accountant.

On August 15, 2005, Macias Gini & O'Connell LLP ("Macias & Gini") resigned as
the Registrant's independent accountant. During the Registrant's fiscal year
ended December 31, 2004 and through the date of resignation, there were no
disagreements with Macias & Gini on any matter of accounting principles or
practices, financial statement disclosure, or auditing scope or procedures,
which, if not resolved to Macias & Gini's satisfaction, would have caused Macias
& Gini to make reference to the subject matter of the disagreement(s) in
connection with its reports.

The audit report of Macias & Gini on the consolidated financial statements of
the Registrant as of and for the fiscal years ended December 31, 2004, did not
contain any adverse opinion or disclaimer of opinion, nor were they qualified or
modified as to uncertainty, audit scope, or accounting principles, except that
the audit reports for such fiscal years contained an explanatory paragraph
indicating that there is substantial doubt about the Registrant's ability to
continue as a going concern.

On September 20, 2006, the Registrant retained Most & Company, LLP ("Most &
Company") as its new independent accountant to audit the financial statements of
the Registrant for the years ended December 31, 2004, 2005 and 2006. During the
Company's two most recent fiscal years, and during the subsequent period through
September 15, 2006, the Company did not consult with Most & Company on any

accounting or auditing issues.

Both the resignation of Macias & Gini and the retention of Most & Company were discussed with and approved by the Registrant's Board of Directors.

Item 5.02. Departure of Directors or Principal Officers; Election of Directors; Appointment of Principal Officers.

Dr. Ramesh Trivedi continues to serve the Registrant as its Chief Executive Officer and Lee Witherspoon also continues to serve the Registrant as its Vice President of Operations and Chief Technical Officer.

On September 20, 2006, Michael Tomczak was appointed to serve as a Director of the Registrant. Mr. Tomczak is currently an owner and President of Sequoia Business Solutions, Inc., which primarily provides consulting and bookkeeping services to small businesses. He served as Vice President, Chief Financial Officer and Secretary for the Registrant from 1991 until 1997. Mr. Tomczak served as Retail Technology International, Inc.'s (RTI) Chief Executive Officer and President from 2002 until its sale to Island Pacific, Inc in 2004 and was co-owner during that same time period. RTI was a developer of point-of-sale software and Island Pacific is a developer of retail management software. Mr. Tomczak was also Chairman of RTI's Board of Directors during that same period and had previously served as RTI's Chief Financial Officer from 2001. Upon the sale of RTI to Island Pacific, he became its President and Chief Operating Officer until 2005. Mr. Tomczak was a member of Island Pacific's Board of Directors from 2004 until 2005. Prior to joining the Registrant, Mr. Tomczak served as director of Ernst & Young's Sacramento office's Entrepreneurial Services Group. Mr. Tomczak holds a Bachelor of Business Administration degree from Western Michigan University and has been a Certified Public Accountant in both California and Michigan.

On September 20, 2006, Peter Mills was appointed to serve as a Director of the Registrant. Mr. Mills is Vice President of Sales at Speck Design, a leading product design firm with offices in Palo Alto, California and Shanghai, China. He has spent 15 years selling sophisticated industrial robotics and automation systems with Adept Technology, the leading U.S. manufacturer of industrial robots, and Hewlett-Packard Company. He has also served as the Vice President of Sales at Softchain, an enterprise supply chain software company acquired in 2001. Mr. Mills has significant experience with respect to the design and manufacturing needs of a variety of industries including medical devices, disk drives, consumer products, food packaging, printers, computers and networking, and semiconductor equipment. He has extensive international business experience in Japan, Singapore, and Korea. Mr. Mills earned an MBA from Harvard Business School and an A.B. in engineering, cum laude, from Dartmouth College.

On September 20, 2006, David H. Adams was appointed as the Registrant's Chief Financial Officer. Mr. Adams had been the Controller of the Registrant since joining the Registrant early in 2004. From 2003 to 2004, Mr. Adams was the Chief Financial Officer of Velocity Mobile, a provider of cellular phone equipment and services. From 2000 to 2003, Mr. Adams was Chief Financial Officer of Unify Corporation, a software development company. Prior to that, Mr. Adams was Chief Financial Officer of Commerce Security Bank.

Item 8.01. Other Events.

As a result of the Registrant securing funding pursuant to the transaction with Novatrix Biomedical, Inc. (as previously reported), the Registrant has resumed operations at its new principal offices in Sacramento, California.

Item 9.01. Financial Statements and Exhibits

(d) Exhibits

Exhibit Number	Description
16.1	Letter from Macias Gini & O'Connell LLP dated September 22, 2006
99.1	Resignation Letter from Macias Gini & Company LLP dated August 15, 2005

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Integrated Surgical Systems, Inc.
(Registrant)

Dated: September 28, 2006

By: /s/ Ramesh Trivedi

Ramesh Trivedi,
Chief Executive Officer

3000 S Street, Suite 300
Sacramento, CA 95816
916-928-4600

MGO

2175 N. California Boulevard, Suite 645
Walnut Creek, CA 94596
925-374-0190

MACIAS GINI & O'CONNELL LLP
Certified Public Accountants &
Management Consultants

515 S. Figueros Street, Suite 325
Los Angeles, CA 90071
213-286-6400

402 West Broadway, Suite 400
San Diego, CA 92101
619-573-1112

September 22, 2006

Securities and Exchange Commission
100 F Street N.E.
Washington, D.C. 20549

We have been furnished with a copy of a response to Item 4.01 of Form 8-K for the event that occurred on August 15, 2005, to be filed by our former client, Integrated Surgical Systems, Inc. We agree with the statements made in response to that Item insofar as they relate to our Firm except for the Company's characterization of our resignation having occurred on August 15, 2005. A letter to the Company as of that date was sent for the purpose of resigning as the company tax accountants. The letter failed to distinguish that it was applicable to tax services only. However, verbal discussions were subsequently held with the Company's then Chief Financial Officer to clarify the intent of the letter and no further action was taken by ourselves or the Company with respect to the matter. Subsequently, in late July 2006, we were approached by the Company regarding performing an audit of their 2005 financial statements. In September 2006, after concluding that we and the Company could not reach an agreement with respect to the settlement of outstanding invoices and the fees for the audit of the 2005 financial statements, we resigned as the Company's independent auditors effective September 15, 2006.

Very truly yours,

/s/ Macias Gini & O'Connell LLP

MG
MACIAS GINI & COMPANY LLP

3000 S Street, Ste. 300
Sacramento, California 95816

915-928-4600 Phone
916-928-2755 Fax

August 15, 2005

Ramesh C. Trivedi, President & CEO
Charles J. Novak, CFO
Integrated Surgical Systems, Inc. and Subsidiaries
1850 Research Park Drive
Davis, Ca 95616

Dear Sirs:

Effective August 15, 2005, we can no longer service your account. We have come to this decision with great reluctance. We are resigning because we have a conflict of interest between you and our other clients.

We wish to remind you that we will not be performing any services for you after August 15, 2005, and that there may be tax returns, elections, or other compliance matters for which you are now responsible. We recommend that you immediately obtain a new accountant, and we will fully cooperate in providing information to your new accountant. In addition, we require the return of the written authorization below, signed by you, to release any information to your new accounting firm. Without your written authorization, we are prohibited by our professional code of conduct from disclosing or discussing confidential client matters with anyone outside our firm.

We appreciate the opportunity to have served you in previous years, and wish you success in your future pursuits.

Sincerely,

/s/ Jan Rosati

Jam Rosati
Partner

Authorization to release information to new accountant:

I authorize Macias, Gini & Company to respond fully to any inquiries from our successor accountant, _____ regarding my business tax or accounting records.

Signature

Date

Signature

Date