



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
SAN FRANCISCO REGIONAL OFFICE  
44 MONTGOMERY STREET  
SUITE 2600  
SAN FRANCISCO, CALIFORNIA 94104

(b)(6),(b)(7)(C)

FAX NUMBER: 415-705-2501

October 20, 2011

VIA US MAIL

AND EMAIL to (b)(6),(b)(7)(C)

(b)(6),(b)(7)(C)

Keker & Van Nest LLP  
633 Battery St.  
San Francisco, CA 94111-1809

Re: In the Matter of Intuitive Surgical, Inc. (MSF-3770)

Dear members of the Intuitive Surgical Board of Directors,

The staff of the U.S. Securities and Exchange Commission is conducting an informal inquiry in the matter identified above to determine whether there have been any violations of the federal securities laws. We understand that Intuitive Surgical, Inc. (the Company) has been conducting an internal investigation into potential manipulation of the number of procedures reportedly being conducted using the Company's *da Vinci* Surgical Systems. We further understand that the Company has retained the law firm of Mayor Brown to conduct that investigation. Pursuant to the authority vested in the Commission by Section 20 of the Securities Act of 1933 and Section 21 of the Securities Exchange Act of 1934, we request that the Chairman of the Company's Audit Committee and the attorneys that have been leading the company's investigation into the procedures reporting meet with members of the staff next week to discuss the Company's investigation.

Enclosed for your information is a copy of SEC Form 1662. The form includes a list of routine uses of information provided to the Commission. Please read it carefully.

Intuitive Surgical, Inc.

October 20, 2011

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This is a non-public, fact-finding inquiry. We are trying to determine whether there have been any violations of the federal securities laws. The inquiry does not mean that we have concluded that anyone has broken the law. Also, the inquiry does not mean that we have a negative opinion of any person, entity, or security.

Your assistance in this matter is appreciated. You may contact me at (b)(6),(b)(7)(C) to schedule a date and time to meet.

Very truly yours,

(b)(6),(b)(7)(C)

Enclosures: SEC Form 1662

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**SEC DIVISION OF ENFORCEMENT**

**Case Closing Report**

As of: 02/04/2013

**Matter No.:** SF-03770-A

**Matter Name:** Intuitive Surgical

The undersigned has been designated by the Director of the Division of Enforcement to exercise delegated authority to terminate and close all investigations authorized by the Commission pursuant to Section 20 of the Securities Act of 1933 [15 U.S.C. 77t], Section 21 of the Securities Exchange Act of 1934 [15 U.S.C. 78u], Section 18 of the Public Utility Holding Company Act of 1935 [15 U.S.C. 79r], Section 42 of the Investment Company Act of 1940 [15 U.S.C. 80a-41], and section 209 of the Investment Advisers Act of 1940 [15 U.S.C. 80b-9].

I hereby close this case, pursuant to delegated authority.

Signature

Regional Director

Title

2-7-13

Date

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(b)(6),(b)(7)(C)  
FAX NUMBER: 415-705-2501

January 31, 2013

VIA UPS

Intuitive Surgical, Inc.  
c/o Lee H. Rubin  
Mayer Brown LLP  
Two Palo Alto Square, Ste. 300  
3000 El Camino Real  
Palo Alto, CA 94306

Re: In the Matter of Intuitive Surgical, Inc., File No. SF-03770

Dear Mr. Rubin,

This investigation has been completed as to Intuitive Surgical, Inc., against whom we do not intend to recommend any enforcement action by the Commission. We are providing this information under the guidelines in the final paragraph of Securities Act Release No. 5310 (copy attached).

Very truly yours,

Michael Dicke  
Associate Regional Director, Enforcement

cc:

(b)(6),(b)(7)(C)

Enclosure