

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): **March 11, 2011**

ACCURAY INCORPORATED

(Exact name of registrant as specified in charter)

Delaware

(State or other jurisdiction of incorporation)

001-33301

(Commission File Number)

20-8370041

(IRS Employer Identification No.)

**1310 Chesapeake Terrace
Sunnyvale, California 94089**

(Address of principal executive offices, including Zip Code)

Registrant's telephone number, including area code: **(408) 716-4600**

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 7.01. Regulation FD Disclosure

Item 8.01. Other Events

As noted previously on the Current Report on Form 8-K of Accuray Incorporated ("Accuray") dated March 6, 2011 (filed March 7, 2011), Accuray entered into an Agreement and Plan of Merger (the "Merger Agreement"), dated March 6, 2011, with TomoTherapy Incorporated, a Wisconsin corporation ("TomoTherapy"), and Jaguar Acquisition, Inc., a Wisconsin corporation and wholly owned subsidiary of Accuray ("Merger Sub"). Pursuant to the Merger Agreement, and subject to the satisfaction or waiver of certain closing conditions, Merger Sub will merge with and into TomoTherapy, with TomoTherapy surviving as a wholly owned subsidiary of Accuray (the "Merger").

On March 11, 2011, an email was sent by Euan S. Thomson, Ph.D., President and Chief Executive Officer of Accuray, to employees of Accuray in connection with the Merger. The text of the email is furnished herewith as Exhibit 99.1.

The information contained in, or incorporated into, this Item 7.01 and Item 8.01, including Exhibit 99.1 attached hereto, is being furnished and shall not be deemed "filed" for the purposes of Section 18 of the Exchange Act of 1934, as amended (the "Exchange Act"), or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference into any registration statement or other filing under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference to such filing.

Forward Looking Statements

This Current Report on Form 8-K, including the Exhibit hereto, may contain certain forward-looking statements that involve risks and uncertainties, including uncertainties associated with the medical device industry and the transaction between Accuray and TomoTherapy. Except for the historical information contained herein, the matters set forth in this Current Report on Form 8-K and the Exhibit hereto, including the expected structure and timetable for the transaction between Accuray and TomoTherapy, the transaction's anticipated strategic and financial benefits, financial prospects and guidance, expectations regarding Accuray's and TomoTherapy's ongoing operations, employees, sales, product development and commercialization, synergies and economies of scale following the transaction, are forward-looking statements within the meaning of the "safe harbor" provisions of the Private Securities Litigation Reform Act of 1995. Forward-looking statements speak only as of the date the statements are made and are based on information available at the time those statements are made and/or managements' good faith belief as of that time with respect to future events. You should not put undue reliance on any

Dear Accuray Colleagues,

It has been an exciting week at Accuray. In an effort to keep you informed of news related to the transaction, I am pleased to provide you with an update on the activities of the last several days, the reactions of our stakeholders and the progress we have made with integration planning.

As you know, we held All Hands meetings at Accuray early in the week, and I am currently traveling to each regional headquarters to meet with as many of you as possible. You had excellent questions during the All Hands and I am really pleased by your positive reaction to the news. I have heard that reception of the news at TomoTherapy has been generally positive as well. People in both companies share a passion for patient care and a pride in the breakthrough technologies that we have developed.

We have also reached out to patients, customers, key opinion leaders, distributors, government representatives, industry organizations, and the financial community. We wanted them to hear early from us, so we have held meetings, sent e-mails and letters and made phone calls to thousands of people affected by this transaction; and have made every effort to answer all questions quickly. I am glad to report that there has been widespread understanding of the transformational nature of this transaction, and of the clear benefits that it would provide to patients. In particular, the message that the combined company will become the premier radiation oncology company seems to resonate with everyone.

While the legal and finance teams are working hard on the regulatory requirements to complete the transaction, Accuray has begun integration planning: as you know, we cannot begin the process of actual integration until we complete the transaction. That does not mean we are not hard at work though on planning for the integration. Here is an outline of some key events that will occur over the next few weeks:

- Select a consultant: Accuray will hire an integration consulting firm to provide the specialized expertise needed to ensure we develop a comprehensive integration plan.
- Learn about the organizations: the various functional teams will be working hard to get to know each other, in a process that will be led carefully by our executives, to ensure that we comply with our legal obligations. The Manufacturing, R&D and Service leadership teams met in Madison this week to begin this introductory process.
- Form a joint integration team: Accuray and TomoTherapy will form a joint steering committee and establish teams specifically assigned to manage the integration process in each functional area.
- Develop the plan: once the consultant is hired and the companies form the joint team, we will work together to begin development of the comprehensive integration plan.

If you have additional questions, please do not hesitate in emailing CorporateCommunications@accuray.com. We will continue providing you regular updates throughout the integration process, and also encourage you to revisit the transaction website at www.AccurayTomoTherapy.com, which will remain live and will be updated periodically with new information.

I appreciate your support, hard work and dedication during this process as we work to develop the integration plans. At this exciting time, it is critical for us all to stay focused on the vital work we are doing at Accuray to help those affected by cancer around the world.

Euan S. Thomson, PhD
President and Chief Executive Officer, Accuray Incorporated
