FORM 3

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

OMB APPI	ROVAL						
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Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

DAVILA ELIZABETH H			Date of Event equiring Staten Month/Day/Year 2/05/2008	nent	3. Issuer Name and Ticker or Trading Symbol ACCURAY INC [ARAY]								
(Last) (First) (Middle) 1310 CHESAPEAKE TERRACE		(Middle)	52, 53, 2000			tionship of Reporting Perso all applicable) Director	son(s) to Issuer		5. If Amendment, Date of Original Filed (Month/Day/Year)				
(Street) SUNNYVALE CA 94089						Officer (give title below)	Other (spe below)		6. Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person				
		94089							Fo	Form filed by More than One Reporting Person			
(City)	(State)	(Zip)											
Table I - Non-Derivative Securities Beneficially Owned													
1. Title of Security (Instr. 4)					Beneficially Owned (Instr. 4) Form: or Indi				. Nature o nstr. 5)	ature of Indirect Beneficial Ownership tr. 5)			
Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)													
, ,			2. Date Exercisable and Expiration Date (Month/Day/Year)		3. Title and Amount of Secur Underlying Derivative Securi			4. Convers or Exerc	ise Forr	5. Ownership Form: Direct (D)	6. Nature of Indirect Beneficial Ownership (Instr. 5)		
		Date Exercisable	Expiration Date	Title		Amount or Se Number of Shares		ve or in	ndirect Instr. 5)				

Explanation of Responses:

No securities are beneficially owned.

/s/ Elizabeth Davila 02/08/2008

** Signature of Reporting Person Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

- * If the form is filed by more than one reporting person, see Instruction 5 (b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.

POWER OF ATTORNEY

Know all by these presents, that the undersigned hereby authorizes (i) Lori Rognstad of Accuray Incorporated (the "Company"), (ii) any attorney employed in the Menlo Park, CA office of Lutham & Watkins LLP and (iii) Vedran Busija of Latham&Watkins LLP, and each of them individually to execute for and on behalf of the undersigned, in the undersigned's capacity as an officer and/or director of the Company, Forms 3,4 and 5, and any amendments thereto, and cause such form(s) to be filed with the U.S. Securities and Exchange Commission (the "SEC") pursuant to Section 16(a) of the Securities Act of 1934, relating to the undersigned's beneficial ownership of securities in the Company. The undersigned hereby grants to each such attorney-in-fact full power and authority to do and perform any and every act and thing whatsoever requisite, necessary, or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that such attorney-in-fact, or such attorney-in-fact's substitute or substitutes, shall lawfully do or cause to be done by virtue of this power of attorney and the rights and powers herein granted. The undersigned acknowledges that the foregoing attorneys-in-fact, in serving in such capcity at the request of the undersigned, are not assuming, nor is the Company assuming, any of the undersigned's responsibilities to comply with Section 16 of the Securities Exchange Act of 1934.

This Power of Attnoney shall remain in full force and effect until the undesigned is no logner required to file Forms 3, 4 and 5 with respect to the undersigned's holdings of, and transactions in, securities issued by the Company, unless earlier revoked by the undersigned in a signed writing delivered to the foregoing attorneys-in-fact.

IN WITNESS WHEREOF, the undersigned has cause this Power of Attorney to be executed as of this 7 day of February, 2008

/s/Elizabeth Da'vila
Signature
Elizabeth Da'vila
Print Name: