

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

FORM S-8

**REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

ACCURAY INCORPORATED

(Exact name of registrant as specified in its charter)

Delaware
(State or Other Jurisdiction of
Incorporation or Organization)

20-8370041
(I.R.S. Employer
Identification Number)

**1310 Chesapeake Terrace
Sunnyvale, California 94089**
(Address of Principal Executive Offices including Zip Code)

**Accuray Incorporated 2007 Incentive Award Plan
Accuray Incorporated 2007 Employee Stock Purchase Plan**
(Full Title of the Plan)

Euan S. Thomson, Ph. D.
Chief Executive Officer
Accuray Incorporated
1310 Chesapeake Terrace
Sunnyvale, California 94089
(408) 716-4600

(Name and Address, Including Zip Code, and Telephone Number,
Including Area Code, of Agent for Service)

Copy to:
Michael W. Hall, Esq.
Latham & Watkins LLP
140 Scott Drive
Menlo Park, California 94025
(650) 328-4600

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

(Do not check if a smaller reporting company)

CALCULATION OF REGISTRATION FEE

Title Of Securities To Be Registered (1)	Amount To Be Registered (2)	Proposed Maximum Offering Price Per Share	Proposed Maximum Aggregate Offering Price	Amount Of Registration Fee
Common Stock, par value \$0.001 per share	2,045,889(3)	\$ 5.95(4)	\$ 12,173,039.55(4)	\$ 478.40

- (1) In addition, pursuant to Rule 416(c) of the Securities Act of 1933, as amended (the "Securities Act"), this Registration Statement also covers an indeterminate amount of interests to be offered or sold pursuant to the Accuray Incorporated Employee Stock Purchase Plan (the "ESPP").
- (2) This Registration Statement shall also cover any additional shares of Common Stock which become issuable under the Accuray Incorporated 2007 Incentive Award Plan (the "2007 Plan") and the ESPP being registered pursuant to this Registration Statement by reason of any stock dividend, stock split, recapitalization or any other similar transaction effected without the receipt of consideration which results in an increase in the number of the Registrant's outstanding shares of Common Stock.
- (3) Represents (i) 1,500,000 shares of Common Stock issuable under the 2007 Plan and (ii) 545,889 shares of Common Stock issuable under the ESPP.

- (4) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(h) and (c) under the Securities Act, on the basis of the average of the high (\$6.40) and low (\$5.50) prices of the Common Stock as reported on The Nasdaq Global Market on January 30, 2009.
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EXPLANATORY NOTE

Accuray Incorporated (the "Company" or the "Registrant") filed with the Securities and Exchange Commission on March 9, 2007, (i) a registration statement on Form S-8 (File No. 333-141194) relating to 9,000,000 shares of Common Stock to be offered and sold under the 2007 Plan and (ii) a registration statement on Form S-8 (File No. 333-141195) relating to 4,000,000 shares of Common Stock to be offered and sold under the ESPP (collectively, the "Prior Registration Statements"). The Registrant is hereby registering an additional 1,500,000 shares of Common Stock issuable under the 2007 Plan and 545,889 shares of Common Stock issuable under the ESPP, none of which has been issued as of the date of this Registration Statement.

This Registration Statement relates to securities of the same class as those to which the Prior Registration Statements relate, and is submitted in accordance with General Instruction E to Form S-8 regarding Registration of Additional Securities. Pursuant to Instruction E of Form S-8, the contents of the Prior Registration Statements are incorporated herein by reference and made part of this Registration Statement, except as amended hereby.

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PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference

The following documents, which were filed with the Commission, are incorporated herein by reference (excluding any portions of such documents that have been "furnished" but not "filed" for purposes of the Securities Exchange Act of 1934, as amended (the "Exchange Act")):

- (a) The Company's Annual Report on Form 10-K for the fiscal year ended June 28, 2008, filed with the Commission on September 10, 2008 (File No. 001-33301) (including portions incorporated by reference to the Company's proxy statement on Schedule 14A filed with the Commission on September 29, 2008);
- (b) The Company's Quarterly Reports on Form 10-Q for the fiscal quarters ended September 27, 2008 and December 27, 2008, filed with the Commission on December 19, 2008 and February 5, 2009, respectively (File No. 001-33301);
- (c) The Company's Current Reports on Form 8-K filed with the Commission on September 15, 2008, October 28, 2008, November 20, 2008, December 4, 2008 and December 9, 2008, and January 29, 2009 (File No. 001-33301); and
- (d) The description of the Common Stock contained in the Company's Registration Statement on Form 8-A filed with the Commission on February 7, 2007 (File No. 001-33301), including any subsequently filed amendments and reports updating that description.

All documents subsequently filed by the Registrant pursuant to Section 13(a), 13(c), 14 or 15(d) of the Exchange Act after the date of this Registration Statement and before the filing of a post-effective amendment stating that all securities offered hereby have been sold or deregistering all securities then remaining unsold, shall be deemed to be incorporated by reference herein and to be a part of this Registration Statement from the date of the filing of such documents. Any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained in this Registration Statement, or in any other subsequently filed document which also is or is deemed to be incorporated by reference in this Registration Statement, modifies or supersedes such statement. Any statement so modified or superseded shall not be deemed, except as so modified or superseded, to be a part of this Registration Statement. Information contained in a Current Report on Form 8-K furnished to the Commission will not be incorporated by reference into this Registration Statement.

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Item 8. Exhibits

See Index to Exhibits on page 8.

Item 9. Undertakings

- (a) The undersigned Registrant hereby undertakes:
 - (1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:
 - (i) To include any prospectus required by Section 10(a)(3) of the Securities Act;
 - (ii) To reflect in the prospectus any facts or events arising after the effective date of this Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in this Registration Statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the

/s/ Wayne Wu Wayne Wu	Chairperson of the Board of Directors and Director	February 2, 2009
/s/ Elizabeth Dávila Elizabeth Dávila	Vice Chairperson of the Board of Directors and Director	February 2, 2009
/s/ John R. Adler, Jr. John R. Adler, Jr., M.D.	Director	February 3, 2009
/s/ John P. Wareham John P. Wareham	Director	February 2, 2009
/s/ Robert S. Weiss Robert S. Weiss	Director	February 2, 2009
/s/ Li Yu Li Yu	Director	February 3, 2009

INDEX TO EXHIBITS

EXHIBIT

5.1	Opinion of Latham & Watkins LLP.
10.5(1)	Accuray Incorporated 2007 Incentive Award Plan and forms of agreements relating thereto.
10.6(1)	Accuray Incorporated 2007 Employee Stock Purchase Plan and forms of agreements relating thereto.
23.1	Consent of Latham & Watkins LLP (included in Exhibit 5.1).
23.2	Consent of Grant Thornton LLP, independent registered public accounting firm.
24.1	Power of Attorney (contained on signature page hereto).

(1) Incorporated by reference to the same numbered exhibit to Amendment No. 4 to Registrant's Registration Statement on Form S-1 filed with the Securities and Exchange Commission on February 5, 2007 (No. 333-138622).

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LATHAM & WATKINS LLP

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Milan	Tokyo
Moscow	Washington, D.C.

February 5, 2009

Accuray Incorporated
1310 Chesapeake Terrace
Sunnyvale, CA 94089

Re: Accuray Incorporated; Registration Statement on Form S-8

Ladies and Gentlemen:

We have acted as special counsel to Accuray Incorporated, a Delaware corporation (the "Company"), in connection with the proposed issuance of up to 1,500,000 shares of common stock of the Company (the "Option Shares"), par value \$0.001 (the "Common Stock"), pursuant to the Company's 2007 Incentive Award Plan (the "2007 Plan") and up to 545,889 shares of Common Stock (together with the Option Shares, the "Shares") pursuant to the Company's 2007 Employee Stock Purchase Plan (together with the 2007 Plan, the "Plans"). The Shares are included in a registration statement on Form S-8 under the Securities Act of 1933, as amended (the "Act"), filed with the Securities and Exchange Commission (the "Commission") on February 5, 2009 (the "Registration Statement"). This opinion is being furnished in connection with the requirements of Item 601(b)(5) of Regulation S-K under the Act, and no opinion is expressed herein as to any matter pertaining to the contents of the Registration Statement or related prospectuses, other than as expressly stated herein with respect to the issue of the Shares.

As such counsel, we have examined such matters of fact and questions of law as we have considered appropriate for purposes of this letter. With your consent, we have relied upon certificates and other assurances of officers of the Company and others as to factual matters without having independently verified such factual matters. We are opining herein as to the General Corporation Law of the State of Delaware, and we express no opinion with respect to any other laws.

Subject to the foregoing and the other matters set forth herein, it is our opinion that, as of the date hereof, when the Shares shall have been duly registered on the books of the transfer agent and registrar therefor in the name or on behalf of the purchaser(s), or certificates representing the Shares (in the form of the specimen certificate most recently filed as an exhibit to the Registration Statement) have been manually signed by an authorized officer of the transfer agent and registrar therefor, and when the Shares have been issued by the Company against payment therefor of not less than par value in the circumstances contemplated by the Plans, assuming in each case that the individual grants or awards under the Plans are duly authorized by all necessary corporate action and duly granted or awarded and exercised in accordance with the requirements of law and the Plans (and the agreements and awards duly adopted thereunder and in accordance therewith), the issue and sale of the Shares will have been duly authorized by all necessary corporate action of the Company, the Shares will be validly issued, and the Shares will be fully paid and nonassessable.

This opinion is for your benefit in connection with the Registration Statement and may be relied upon by you and by persons entitled to rely upon it pursuant to the applicable provisions of the Act. We consent to your filing this opinion as an exhibit to the Registration Statement. In giving such consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Act or the rules and regulations of the Commission thereunder.

Very truly yours,

/s/ Latham & Watkins

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 pertaining to the Accuray Incorporated 2007 Incentive Award Plan and 2007 Employee Stock Purchase Plan, of our reports dated September 5, 2008 with respect to the financial statements (which report expressed an unqualified opinion and contains an explanatory paragraph about Accuray Incorporated's adoption of Statement No. 123R, *Share-Based Payment*) and the effectiveness of internal control over financial reporting (which report expressed an adverse opinion on the effective operation of internal control over financial reporting) of Accuray Incorporated for the year ended June 28, 2008 contained in the Annual Report of Accuray Incorporated on Form 10-K filed with the Securities and Exchange Commission on September 10, 2008.

/s/ Grant Thornton LLP
San Francisco, California
February 5, 2009
