

INTUITIVE SURGICAL, INC
NON-GAAP MEASURE CALCULATION
EARNINGS BEFORE INTEREST, TAXES, DEPRECIATION, AND AMORTIZATION (EBITDA
(\$000'S)

		Quarter Ended				
		<u>03/31/05</u>	<u>06/30/05</u>	<u>09/30/05</u>	<u>12/31/05</u>	<u>03/31/06</u>
	<u>GAAP Source</u>					
Net Income	Income Statement	\$9,104	\$14,784	\$20,720	\$49,525	\$14,458
Adjustments						
Interest and Other Income, net	Income Statement	(723)	(954)	(1,430)	(1,928)	(2,201)
Income Taxes	Income Statement	533	1,508	1,719	(24,087)	9,469
Depreciation and Amortization	Cash Flow Statement	1,667	1,630	1,639	1,791	2,174
SFAS 123R Stock Compensation Expense	Cash Flow Statement	-	-	-	-	5,064
EBITDA		<u>\$10,581</u>	<u>\$16,968</u>	<u>\$22,648</u>	<u>\$25,301</u>	<u>\$28,964</u>

06/30/06

\$16,682

(3,255)

11,080

2,189

6,461

\$33,157