



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

July 25, 2017

Colin M. Angle  
Chief Executive Officer  
iRobot Corporation  
8 Crosby Drive  
Bedford, MA 01730

**Re: iRobot Corporation  
Form 10-K for Fiscal Year Ended December 31, 2016  
Filed February 17, 2017  
File No. 001-36414**

Dear Mr. Angle:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Robert S. Littlepage, for

Larry Spirgel  
Assistant Director  
AD Office 11 – Telecommunications