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

DIVISION OF
CORPORATION FINANCE

February 9, 2018

Gregg L. Katz
Goodwin Procter LLP
gkatz@goodwinlaw.com

Re: iRobot Corporation
Incoming letter dated January 17, 2018

Dear Mr. Katz:

This letter is in response to your correspondence dated January 17, 2018 concerning the shareholder proposal (the "Proposal") submitted to iRobot Corporation (the "Company") by James McRitchie (the "Proponent") for inclusion in the Company's proxy materials for its upcoming annual meeting of security holders. We also have received correspondence on the Proponent's behalf dated January 24, 2018 and January 29, 2018. Copies of all of the correspondence on which this response is based will be made available on our website at http://www.sec.gov/divisions/corpfin/cf-noaction/14a-8.shtml. For your reference, a brief discussion of the Division's informal procedures regarding shareholder proposals is also available at the same website address.

Sincerely,

Matt S. McNair
Senior Special Counsel

Enclosure

cc: John Chevedden
***

February 9, 2018

Response of the Office of Chief Counsel
Division of Corporation Finance

Re: iRobot Corporation
Incoming letter dated January 17, 2018

The Proposal requests that the board take the steps necessary to reorganize the board into one class with each director subject to election each year.

There appears to be some basis for your view that the Company may exclude the Proposal under rule 14a-8(i)(10). In this regard, we note your representation that the Company will provide shareholders at its 2018 annual meeting with an opportunity to approve amendments to the Company's certificate of incorporation to provide for the annual election of directors. Accordingly, we will not recommend enforcement action to the Commission if the Company omits the Proposal from its proxy materials in reliance on rule 14a-8(i)(10).

Sincerely,

Evan S. Jacobson
Special Counsel

DIVISION OF CORPORATION FINANCE
INFORMAL PROCEDURES REGARDING SHAREHOLDER PROPOSALS

The Division of Corporation Finance believes that its responsibility with respect to matters arising under Rule 14a-8 [17 CFR 240.14a-8], as with other matters under the proxy rules, is to aid those who must comply with the rule by offering informal advice and suggestions and to determine, initially, whether or not it may be appropriate in a particular matter to recommend enforcement action to the Commission. In connection with a shareholder proposal under Rule 14a-8, the Division's staff considers the information furnished to it by the company in support of its intention to exclude the proposal from the company's proxy materials, as well as any information furnished by the proponent or the proponent's representative.

Although Rule 14a-8(k) does not require any communications from shareholders to the Commission's staff, the staff will always consider information concerning alleged violations of the statutes and rules administered by the Commission, including arguments as to whether or not activities proposed to be taken would violate the statute or rule involved. The receipt by the staff of such information, however, should not be construed as changing the staff's informal procedures and proxy review into a formal or adversarial procedure.

It is important to note that the staff's no-action responses to Rule 14a-8(j) submissions reflect only informal views. The determinations reached in these no-action letters do not and cannot adjudicate the merits of a company's position with respect to the proposal. Only a court such as a U.S. District Court can decide whether a company is obligated to include shareholder proposals in its proxy materials. Accordingly, a discretionary determination not to recommend or take Commission enforcement action does not preclude a proponent, or any shareholder of a company, from pursuing any rights he or she may have against the company in court, should the company's management omit the proposal from the company's proxy materials.

JOHN CHEVEDDEN
***

January 29, 2018

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

 # 2 Rule 14a-8 Proposal
iRobot Corporation (IRBT)
Elect Each Director Annually
James McRitchie

Ladies and Gentlemen:

This is in regard to the January 17, 2018 no-action request.

The company failed to acknowledge its incompetence in getting approval of its own proposals in 2014 and 2015.

There is no excuse for such company incompetence.

The company now seeks to associate the Staff with its incompetence.

The company also has an error in its cc section.

This is to request that the Securities and Exchange Commission allow this resolution to stand and be voted upon in the 2018 proxy.

Sincerely,

John Chevedden

cc: James McRitchie

Glen D. Weinstein <gweinstein@irobot.com>

JOHN CHEVEDDEN
***

January 24, 2018

Office of Chief Counsel
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

 # 1 Rule 14a-8 Proposal
iRobot Corporation (IRBT)
Elect Each Director Annually
John Chevedden

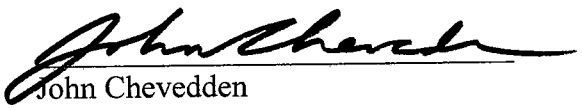
Ladies and Gentlemen:

This is in regard to the January 17, 2018 no-action request.

Rebuttal will be submitted in regard to this no action request.

This is to request that the Securities and Exchange Commission allow this resolution to stand and be voted upon in the 2018 proxy.

Sincerely,



John Chevedden

cc: Jams McRitchie

Glen D. Weinstein <gweinstein@irobot.com>

GOODWIN

Goodwin Procter LLP
100 Northern Avenue
Boston, MA 02210

goodwinlaw.com
+1 617 570 1000

January 17, 2018

Via Electronic Mail (shareholderproposals@sec.gov)

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Chief Counsel
100 F Street, N.E.
Washington, D.C. 20549

Re: iRobot Corporation – 2018 Annual Meeting Omission of Shareholder Proposal Submitted by Mr. James McRitchie

Ladies and Gentlemen:

On behalf of our client iRobot Corporation, a Delaware corporation (the "Company"), and pursuant to Rule 14a-8(j) under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), we hereby request confirmation that the Staff of the Division of Corporation Finance (the "Staff") of the Securities and Exchange Commission (the "Commission") will not recommend enforcement action against the Company if, for the reasons stated below, the Company were to omit the proposal submitted by James McRitchie (the "Proponent") from its proxy materials for its annual meeting of shareholders (the "Annual Meeting") expected to be held in May 2018 (the "2018 Proxy Materials"). The Company currently anticipates that it will file its definitive proxy statement and form of proxy with respect to the Annual Meeting with the Commission no earlier than 80 calendar days after the date of this letter.

In accordance with Section C of Staff Legal Bulletin No. 14D (November 7, 2008) ("SLB 14D"), we are emailing this letter and its attachments to the Staff at *shareholderproposals@sec.gov*. A copy of this letter is also being sent concurrently to the Proponent as notice of the Company's intent to exclude the Proponent's proposal from the 2018 Proxy Materials.

Rule 14a-8(k) of the Exchange Act and SLB 14D provide that shareholder proponents are required to send companies a copy of any correspondence that the proponents elect to submit to the Commission or the Staff. Accordingly, we are taking this opportunity to inform the Proponent that if the Proponent elects to submit additional correspondence to the Commission or the Staff with respect to the Proponent's proposal, we hereby request that the Proponent

concurrently furnish the undersigned with a copy of that correspondence on behalf of the Company pursuant to Rule 14a-8(k) of the Exchange Act and SLB 14D.

I. The Proposal

On December 10, 2017, the Company received by electronic mail a letter dated December 9, 2017 from the Proponent containing a shareholder proposal (the "Proposal") for inclusion in the 2018 Proxy Materials to be distributed by the Company in connection with the Annual Meeting. The Proposal and accompanying cover letter are attached hereto as Exhibit A. The Proposal proposes the adoption of amendments to the Company's governing documents to provide for declassification of the Company's board of directors (the "Board") and annual election of each of the Company's directors, commencing at the Company's 2019 annual meeting of shareholders.

II. Basis for Exclusion

We hereby respectfully request that the Staff concur in the Company's view that it may exclude the Proposal from the 2018 Proxy Materials pursuant to Rule 14a-8(i)(10) because the Company has substantially implemented the Proposal.

A. Background of Rule 14a-8(i)(10).

Rule 14a-8(i)(10) permits a company to exclude a shareholder proposal from its proxy materials if the company has substantially implemented the proposal. The Commission stated in 1976 that the predecessor to Rule 14a-8(i)(10) was "designed to avoid the possibility of shareholders having to consider matters which already have been favorably acted upon by the management." Exchange Act Release No. 12598 (July 7, 1976). The Staff has interpreted Rule 14a-8(i)(10) to permit exclusion of a shareholder proposal not just where the company has already "fully effected" the proposal, but also where the proposal has been "substantially implemented" by the company. *See* Exchange Act Release No. 40018 at n.30 and accompanying text (May 21, 1998); Exchange Act Release No. 20091 at § II.E.6. (Aug. 16, 1983); *Exxon Mobil Corp.* (avail. Jan. 24, 2001); *The Gap, Inc.* (avail. Mar. 8, 1996); *Nordstrom, Inc.* (avail. Feb. 8, 1995).

The Staff has stated that "a determination that the Company has substantially implemented the proposal depends upon whether [the company's] particular policies, practices and procedures compare favorably with the guidelines of the proposal." *Texaco, Inc.* (avail. Mar. 28, 1991). Accordingly, a company may properly exclude a proposal pursuant to Rule 14a-8(i)(l0) if the company has taken actions that satisfactorily address the proposal's essential objective, even when the actions employed by the Company do not correspond precisely to the actions sought by the shareholder proponent. *See* Exchange Act Release No. 20091 at § II.E.6. (Aug. 16, 1983); *see also, Caterpillar Inc.* (avail. Mar. 11, 2008); *WalMart Stores, Inc.* (avail. Mar. 10, 2008); *PG&E Corp.* (avail. Mar. 6, 2008); *The Dow Chemical Co.* (avail. Mar. 5, 2008); *Johnson & Johnson* (avail. Feb. 22, 2008).

The Staff has consistently concluded that board action directing the submission of a declassification amendment for shareholder approval substantially implements a declassification shareholder proposal and has permitted such shareholder proposals to be excluded from proxy materials pursuant to Rule 14a-8(i)(10). *See Ryder System, Inc.* (avail. Feb. 11, 2015); *St. Jude Medical, Inc.* (avail. Feb. 3, 2015); *LaSalle Hotel Properties* (avail. Feb. 27, 2014); *Dun & Bradstreet Corp.* (avail. Feb. 4, 2011); *Baxter International Inc.* (avail. Feb. 3, 2011); *IMS Health, Inc.* (avail. Feb. 1, 2008); *Visteon Corp.* (avail. Feb. 15, 2007); *Schering-Plough Corp.* (avail. Feb. 2, 2006); *Northrop Grumman Corp.* (avail. Mar. 22, 2005); *Sabre Holdings Corp.* (avail. Mar. 2, 2005); *Raytheon Company* (avail. Feb. 11, 2005) (in each case concurring with the exclusion of a declassification shareholder proposal where the company's board directed the submission of a declassification amendment for shareholder approval).

B. Actions by The Company Have "Substantially Implemented" The Proposal

At the 2018 Annual Meeting, the Company's Board of Directors (the "Board") will recommend to the Company's shareholders that they approve proposed amendments to Article VI of the Company's Certificate of Incorporation, as amended (the "Certificate of Incorporation") (the "Amendment") that, if approved, that would declassify the Board and provide for annual election of all of directors commencing at the Company's 2019 annual meeting of shareholders. If the Amendment is approved by the Company's shareholders, the terms for all directors will end at the 2019 annual meeting of shareholders, and thereafter, all directors will be elected for one-year terms at each subsequent annual meeting.

The Company has taken similar action in prior years to implement declassification of the Board. In connection with the Company's 2017 annual meeting of shareholders, held on May 23, 2017, the Company submitted to its shareholders a proposal to approve amendments to the Certificate of Incorporation to declassify the Board beginning at the 2018 Annual Meeting. Despite receiving the affirmative votes of holders of over 68% of the outstanding shares at the 2017 annual meeting, the proposal failed to receive the affirmative vote of holders of 75% of the outstanding shares required for approval of the proposal. In addition, at each of the 2015 and 2016 annual meetings, the Company submitted proposals to its shareholders for the declassification of the Board over a three-year phase-in period. Each of these proposals failed to receive the requisite affirmative vote of the shareholders.

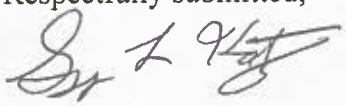
The essential objective of both the Proposal and the Amendment is the declassification of the Board commencing at the Company's 2019 annual meeting of shareholders, after which all directors will be elected annually to one-year terms. Because the Amendment would have the effect of implementing declassification of directors within the period requested by the Proponent, the Board's determination to submit the Amendment for shareholder approval substantially implements the Proposal's objective. The Company's position is further supported by precedent, whereby the Staff has consistently concurred in the exclusion of declassification proposals under Rule 14a-8(i)(10) even where the proposals requested declassification within one year and the company acted to phase-in annual elections over a longer period. *See AmerisourceBergen Corp.* (avail. Nov. 15, 2010); *Textron Inc.* (avail. Jan. 21, 2010) and *Del Monte Foods Co.* (avail. June 3, 2009). Because the Staff has taken the position that a company has substantially implemented a shareholder declassification proposal even where the company has required a longer phase-in period for declassification, the case for exclusion is significantly stronger in the present instance, where the Amendment directly implements the essential objective of the Proposal under the timeline requested therein.

III. Conclusion

For the foregoing reasons, the Company respectfully requests that the Staff concur with its view that the Proposal may be properly omitted from the Company's 2018 Proxy Materials and that the Staff not recommend any enforcement action to the Commission if the Company omits the Proposal from its 2018 Proxy Materials.

If you have any questions, or if the Staff is unable to concur with the Company's conclusions without additional information or discussions, the Company respectfully requests the opportunity to confer with members of the Staff prior to the issuance of any written response to this letter. Please do not hesitate to contact the undersigned at (617) 570-1406.

Respectfully submitted,



Gregg L. Katz, Esq.

cc: James McRitchie
John Chevedden, counsel to James McRitchie
Colin M. Angle, Chief Executive Officer and Chairman of the Board, *iRobot Corporation*
Glen D. Weinstein, Esq., Executive Vice President and Chief Legal Officer, *iRobot Corporation*

Exhibit A

The Proposal

***

Mr. Glen D. Weinstein
Corporate Secretary
iRobot Corporation (IRBT)
8 Crosby Dr
Bedford MA 01730
PH: 781 430-3299
PH: 781-430-3000
FX: 781 430-3001
gweinstein@irobot.com

Dear Corporate Secretary,

I am pleased to be a shareholder in iRobot Corporation (IRBT) and appreciate the leadership our company has shown. However, I also believe iRobot has unrealized potential that can be unlocked through low or no cost corporate governance reform. One step would be to declassify the board, as requested by shareholders with 83.7% of the vote in 2015. Will that vote be ignored? iRobot's board needs to address it absurd supermajority requirements or out Company will be left in the dustbin of history, vacuumed up by a competitor.

I am submitting a shareholder proposal for annual election of each director (declassify) for vote at the next annual shareholder meeting. The proposal meets all Rule 14a-8 requirements, including the continuous ownership of the required stock value for over a year and I pledge to continue to hold the required amount of stock until after the date of the next shareholder meeting. My submitted format, with the shareholder-supplied emphasis, is intended to be used for definitive proxy publication.

This letter confirms that I am delegating John Chevedden to act as my agent regarding this Rule 14a-8 proposal, including its submission, negotiations and/or modification, and presentation at the forthcoming shareholder meeting. Please direct all future communications regarding my rule 14a-8 proposal to John Chevedden *** at: *** to facilitate prompt communication. Please identify me as the proponent of the proposal exclusively.

Your consideration and the consideration of the Board of Directors is appreciated in responding to this proposal. Please acknowledge receipt of my proposal promptly by email to ***.

Sincerely,

James McRitchie

December 9, 2017
Date

cc: Elise Caffrey <ecaffrey@irobot.com>, Investor Relations

*** FISMA & OMB Memorandum M-07-16

[IRBT: Rule 14a-8 Proposal, December 9, 2017]
[This line and any line above it – Not for publication.]
ITEM 4* – Elect Each Director Annually

RESOLVED: iRobot (IRBT) shareholders ask that our Board take the steps necessary to reorganize the Board of Directors into one class with each director subject to election each year and to complete this transition within one-year.

Supporting Statement: Arthur Levitt, former Chairman of the Securities and Exchange Commission said, "In my view it's best for the investor if the entire board is elected once a year. Without annual election of each director shareholders have far less control over who represents them."

In 2010 over 70% of S&P 500 companies had annual election of directors. Now that number stands at 89%. Most (65%) mid-caps have also declassified their boards. It is time for to join the 21st century.

Shareholder resolutions on this topic won 81% support at Kite Pharma, 63% at Netflix, 83% at New Media Investment, 71% at Citizens First, and 87% at Sevcon.

According to Equilar: "A classified board creates concern among shareholders because poorly performing directors may benefit from an electoral reprieve. Moreover, a fraternal atmosphere may form from a staggered board that favors the interests of management above those of shareholders. Since directors in a declassified board are elected and evaluated each year, declassification promotes responsiveness to shareholder demands and pressures directors to perform to retain their seat. Notably, proxy advisory firms ISS and Glass Lewis both support declassified structures."

This proposal should also be evaluated in the context of our Company's overall corporate governance: Shareholders cannot call special meetings. Shareholders have no right to act by written consent and supermajority vote requirements are needed to amend certainly charter and bylaw provisions. Worse, iRobot has supermajority requirements, so it takes the affirmative vote of 75% of the *outstanding shares entitled to vote* to approve certain changes. The combined effect is to lock the board into an out-dated corporate governance structure and reduce board accountability to shareholders.

A similar proposal at iRobot won 83.7% of shares voted in 2015 but was not implemented. The board needs to make a greater effort to repeal its paralyzing supermajority requirements or our Company will be unable to adopt to a changing world and growing competition.

Please vote for: Elect Each Director Annually – Proposal [4*]
[This line and any below are *not* for publication]
Number 4* to be assigned by IRBT

James McRitchie, *** sponsors this proposal.

Notes:
This proposal is believed to conform with Staff Legal Bulletin No. 14B (CF), September 15, 2004 including (emphasis added):

Accordingly, going forward, we believe that it would not be appropriate for companies to exclude supporting statement language and/or an entire proposal in reliance on rule 14a-8(l)(3) in the following circumstances:

- the company objects to factual assertions because they are not supported;
- the company objects to factual assertions that, while not materially false or misleading, may be disputed or countered;
- the company objects to factual assertions because those assertions may be interpreted by shareholders in a manner that is unfavorable to the company, its directors, or its officers; and/or
- the company objects to statements because they represent the opinion of the shareholder proponent or a referenced source, but the statements are not identified specifically as such.

We believe that it is appropriate under rule 14a-8 for companies to address these objections in their statements of opposition.

See also: Sun Microsystems, Inc. (July 21, 2005).

The stock supporting this proposal will be held until after the annual meeting and the proposal will be presented at the annual meeting. Please acknowledge this proposal promptly by email ***