



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3720

April 21, 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 reviewed your April 14, 2017 response to our comment letter and have the following comment. Please comply with the following comment in future filings. Confirm in writing that you will do so and explain to us how you intend to comply.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Financial Statements

Revenue Recognition, page 47

1. Pursuant to 5-04(a)(2) of Regulation S-X, with respect to your reserve for rebates and price protection, please provide the financial statement schedule specified in 12-09 of Regulation S-X. In addition, please discuss the price protection reserves recorded in the fourth quarter of fiscal 2016 and any other significant changes to such reserves within Management's Discussion and Analysis.

You may contact Joseph M. Kempf, Senior Staff Accountant, at (202) 551-3352 or Robert S. Littlepage, Accounting Branch Chief, at (202) 551-3361 if you have questions regarding comments on the financial statements and related matters. Please contact William

Colin M. Angle
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Mastrianna, Attorney-Adviser, at (202) 551-3778 or Celeste Murphy, Legal Branch Chief, at (202) 551-3257 with any other questions.

Sincerely,

/s/ Robert S. Littlepage, for

Larry Spirgel
Assistant Director
AD Office 11 – Telecommunications