



DIVISION OF  
CORPORATION FINANCE

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

December 20, 2023

Julie Zeiler  
Chief Financial Officer  
iRobot Corporation  
8 Crosby Drive  
Bedford, MA 01730

**Re: iRobot Corporation**  
**Form 10-K for the fiscal year ended December 31, 2022**  
**Filed February 14, 2023**  
**Response Letter Dated September 8, 2023**  
**File No. 001-36414**

Dear Julie Zeiler:

We have reviewed your September 8, 2023 response to our comment letter and have the following comment.

Please respond to this letter 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 a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments. Unless we note otherwise, any references to prior comments are to comments in our August 8, 2023 letter.

Form 10-K for the fiscal year ended December 31, 2022

Management's Discussion and Analysis of Financial Condition and Results of Operations  
Key Financial Metrics and Non-GAAP Financial Measures, page 32

1. We reviewed your response to prior comment 1. We continue to believe IP litigation expenses are normal, recurring, cash operating expenses. Please revise future filing to not exclude IP litigation expenses from Non-GAAP financial measures in any current, future or prior period presented. Please refer to Questions 100.01 and 100.02 of the Division of Corporation Finance's Compliance & Disclosure Interpretations on Non-GAAP Financial Measures.

Julie Zeiler  
iRobot Corporation  
December 20, 2023  
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Please contact Ernest Greene at 202-551-3733 or Anne McConnell at 202-551-3709 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing