



DIVISION OF
CORPORATION FINANCE

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

June 17, 2025

Karian Wong
Chief Financial Officer
iRobot Corp.
8 Crosby Drive
Boston, MA 01730

Re: iRobot Corp.
Form 10-K for Fiscal Year Ended December 28, 2024
File No. 001-36414

Dear Karian Wong:

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,

Division of Corporation Finance
Office of Manufacturing