



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

January 7, 2009

Via U.S. Mail and Fax (781-960-0602)

Mr. John Leahy
Chief Financial Officer
iROBOT Corporation
8 Crosby Drive
Bedford, MA 01730

**RE: iROBOT Corporation
Form 10-K for Fiscal Year Ended December 29, 2007
Filed February 25, 2008**

**Form 10-Q for Fiscal Quarter Ended September 27, 2008
File No. 51598**

Dear Mr. Leahy:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director