

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

June 6, 2011

Mr. John Leahy Chief Financial Officer and Treasurer iRobot Corporation 8 Crosby Drive Bedford, MA 01730

**Re:** iRobot Corporation

Form 10-K

Filed February 18, 2011

and Documents Incorporated by Reference

File No. 0-51598

Dear Mr. Leahy:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s

Larry Spirgel
Assistant Director