

IROBOT CORP  
Form 8-K  
April 23, 2013

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of  
the Securities Exchange Act of 1934

Date of report (Date of earliest event reported): April 23, 2013

iROBOT CORPORATION

(Exact Name of Registrant as Specified in its Charter)

Delaware  
(State or other jurisdiction of  
incorporation or organization)

000-51598

(Commission File Number)

77-0259 335  
(I.R.S. Employer  
Identification No.)

8 Crosby Drive, Bedford, MA  
(Address of principal executive  
offices)

01730  
(Zip Code)

Registrant's telephone number, including area code: (781) 430-3000

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- .. Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- .. Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- .. Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- .. Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))



Item 2.02 Results of Operations and Financial Condition.

On April 23, 2013, iRobot Corporation (the “Company”) announced its financial results for the fiscal quarter ended March 30, 2013. A copy of the press release is being furnished as Exhibit 99.1 to this Report on Form 8-K. The information in this Item 2.02 and Exhibit 99.1 attached hereto is intended to be furnished and shall not be deemed “filed” for purposes of Section 18 of the Securities Exchange Act of 1934 (the “Exchange Act”) or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933 or the Exchange Act, except as expressly set forth by specific reference in such filing.

Item 7.01 Regulation FD Disclosure.

In fiscal 2012, the Company initiated a reorganization that resulted in, among other things, the centralization of all of the Company's engineering and operations activities. This reorganization was completed at the beginning of fiscal 2013. In conjunction with this reorganization, the Company reviewed the financial statement classification of its costs and expenses. As a result of this review, the Company decided to classify certain expenses differently than had been classified and presented in prior periods to provide a more clear understanding of the Company's financial performance. As part of this review, the Company also evaluated the impact of the reorganization on its segment reporting and determined that certain modifications were necessary to present the segment information as now viewed by the Company's chief operating decision maker. Although the classification of certain expenses on the income statement has changed in fiscal 2013 as compared to prior periods, the Company recast the financial results of prior periods in a manner consistent with the fiscal 2013 presentation for comparability purposes. Unaudited consolidated statements of income and segment information for the four quarters of fiscal 2012 and full fiscal years 2012, 2011, 2010 and 2009, which were prepared in accordance with the fiscal 2013 presentation, are furnished as Exhibit 99.2 to this Report on Form 8-K. This reclassification of costs and expenses did not impact previously reported net income or earnings per share as the changes only impacted the categorization of costs within the consolidated statements of income for the periods in question. Consequently, the classification changes did not impact previously presented consolidated balance sheets, statements of cash flow or statements of stockholders' equity.

The information in this Item 7.01 and Exhibit 99.2 attached hereto is intended to be furnished and shall not be deemed “filed” for purposes of Section 18 of the Exchange Act or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933 or the Exchange Act, except as expressly set forth by specific reference in such filing.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits:

99.1 Press Release issued by the registrant on April 23, 2013, furnished herewith.

99.2 Unaudited consolidated statements of income and segment information for the four quarters of fiscal 2012 and full fiscal years 2012, 2011, 2010 and 2009, furnished herewith.

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

iRobot Corporation

April 23, 2013

By: /s/ Glen D. Weinstein  
Name: Glen D. Weinstein  
Title: Chief Legal Officer and Secretary

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EXHIBIT INDEX

Exhibit Number	Description
99.1	Press Release issued by the registrant on April 23, 2013, furnished herewith.
99.2	Unaudited consolidated statements of income and segment information for the four quarters of fiscal 2012 and full fiscal years 2012, 2011, 2010 and 2009, furnished herewith.