



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

May 1, 2017

Via E-mail

Brian McGee  
Chief Financial Officer  
GoPro, Inc.  
3000 Clearview Way  
San Mateo, CA 94402

**Re: GoPro, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed February 16, 2017**  
**File No. 001-36514**

Dear Mr. McGee:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments 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 our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-K for the Fiscal Year Ended December 31, 2016

Management's Discussion and Analysis of Financial Condition and Results of Operations

Operating expenses, page 40

1. We note that there have been significant increases in your research and development expenses in recent periods, and that you expect this trend to continue in 2017. Please revise your MD&A to disclose any known trends or uncertainties with respect to your research and development expenses, and discuss if known the anticipated drivers therefor. For example it appears that certain of your R&D expenditures have related to the resolution of issues related to Karma.

Brian McGee  
GoPro, Inc.  
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Schedule II, page 82

2. You include Schedule II on page 82 even though on page 84 you state that all schedules are omitted. Please amend the filing to include an audit report on your schedule, as required by Rule 5-04(c) of Regulation S-X. In addition, have your independent registered public accounting firm reference that report in its consent.

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.

You may contact Michael Fay at (202) 551-3812 or Kate Tillan, Assistant Chief Accountant, at (202) 551-3604 if you have questions regarding comments on the financial statements and related matters. Please contact Brian Soares at (202) 551-3580 or Tim Buchmiller at (202) 551-3635 with any other questions.

Sincerely,

/s/ Kate Tillan for

Martin James  
Senior Assistant Chief Accountant  
Office of Electronics and Machinery