



DIVISION OF  
CORPORATION FINANCE

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

June 14, 2024

Nicholas Woodman  
Chief Executive Officer  
GoPro, Inc.  
3025 Clearview Way  
San Mateo, California

**Re: GoPro, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**File No. 001-36514**

Dear Nicholas Woodman :

We have completed our review of your filings. 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 Industrial Applications and  
Services