

December 22, 2015

To Whom it Does Concern at the SEC,

Apologies for not submitting my comments via the SEC website, I was not able to find the "leave comments" link for this proposal.

I couldn't agree more with Nasdaq's recently submitted proposal to require firms to disclose their short positions in the same manner as they are required to disclose long positions. I believe this disparity has led to inefficient markets due to the lack of information and resulting speculations. I also believe the short sellers are using the uncertainty created by not having to file to receive an unfair advantage to long holders.

In this age of immediate information and transparency, it is imperative that we eliminate the gap between long and short position reporting (even on the same 45 day reporting). I would expect that any company that took a greater than 5% short position would need to disclose this position in a more timely manner (within 10 days of crossing the 5% threshold).

I am sure the SEC will give this proposal serious consideration,

Thanks and Happy Holidays.

Regards,

Peter Salkowski
GoPro - Head of Investor Relations