

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

June 16, 2023

Michael Guthrie Chief Financial Officer Roblox Corporation 970 Park Place San Mateo, CA 94403

Re: Roblox Corporation
Form 10-K for the Fiscal Year Ended December 31, 2022
Filed February 28, 2023
Form 10-Q for the Quarterly Period Ended March 31, 2023
Filed May 10, 2023

Dear Michael Guthrie:

File No. 001-39763

so we may better understand your disclosure.

We have reviewed your June 8, 2023 response to our comment letter and have the following comment. In some of our comments, we may ask you to provide us with information

Please respond to this comment 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 comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our June 1, 2023 letter.

Form 10-Q for the Quarterly Period Ended March 31, 2023

<u>Management's Discussion and Analysis of Financial Condition and Results of Operations</u>
<u>Operating Metrics, page 27</u>

1. You state in your response to prior comment 2 that MAU information could be inflated by users who have multiple accounts and are therefore tracked as separate active users, which you believe may cause confusion for investors. We also note that similar circumstances may exist in the DAU measure, which you explain on page 3 where you state that DAUs are not a measure of unique individuals accessing Roblox. Please explain further why you are unable to provide MAU and DAU/MAU information along with an explanation regarding the fact that a single user may have multiple accounts, similar to what you provide for DAUs.

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You may contact Melissa Kindelan, Senior Staff Accountant, at (202) 551-3564 or Kathleen Collins, Accounting Branch Chief, at (202) 551-3499 with any questions.

Sincerely,

Division of Corporation Finance Office of Technology

cc: Mark Reinstra, General Counsel