

DIVISION OF CORPORATION FINANCE

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