

DIVISION OF CORPORATION FINANCE

May 9, 2024

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, 2023 File No. 001-39763

Dear Michael Guthrie:

We have completed our review of your filing. 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 Technology

cc: Mark Reinstra