



DIVISION OF
CORPORATION FINANCE

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

September 4, 2025

Brian McGee
Chief Financial Officer and Chief Operating Officer
GoPro, Inc.
3025 Clearview Way
San Mateo, California 94402

Re: GoPro, Inc.
Registration Statement on Form S-1
Filed August 29, 2025
File No. 333-289946

Dear Brian McGee:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Jane Park at 202-551-7439 with any questions.

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services

cc: Dawn Belt, Esq.