

Corsair Gaming, Inc.
47100 Bayside Pkwy
Fremont, California

September 18, 2020

VIA EDGAR AND E-MAIL

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549-6010

Attention: Larry Spirgel
Matthew Crispino
Robert Littlepage
Claire DeLabar

Re: Corsair Gaming, Inc. Registration Statement on Form S-1 (Registration No. 333-248247)

Ladies and Gentlemen:

In accordance with Rule 461 of Regulation C of the General Rules and Regulations under the Securities Act of 1933, as amended, we hereby request acceleration of the effective date of the Registration Statement on Form S-1 (Registration No. 333-248247) (the “**Registration Statement**”) of Corsair Gaming, Inc. (the “**Company**”). We respectfully request that the Registration Statement become effective as of 4:00 p.m., Washington, D.C. time, on September 22, 2020, or as soon as practicable thereafter. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Latham & Watkins LLP, by calling Tad J. Freese at (650) 463-3060 or Phillip Stoup at (415) 395-8216.

Thank you for your assistance in this matter.

Very truly yours,

CORSAIR GAMING, INC.

By: /s/ Andrew J. Paul

Andrew J. Paul
President and Chief Executive Officer

cc: Michael G. Potter, Corsair Gaming, Inc.
Tad J. Freese, Esq., Latham & Watkins LLP
Phillip Stoup, Esq., Latham & Watkins LLP
Eric Jensen, Esq., Cooley LLP
Seth Gottlieb, Esq., Cooley LLP

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United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, DC 20549

Attention: Larry Spirgel
Matthew Crispino
Robert Littlepage
Claire DeLabar

Re: Corsair Gaming, Inc.
Registration Statement on Form S-1
File No. 333-248247

Ladies and Gentlemen:

Pursuant to Rule 460 of the General Rules and Regulations under the Securities Act of 1933, as amended (the “**Securities Act**”), we wish to advise that between September 14, 2020 and the date hereof, approximately 6,875 copies of the Preliminary Prospectus of Corsair Gaming, Inc. (the “**Registrant**”) dated September 14, 2020 were distributed to prospective underwriters, institutional investors and prospective dealers in connection with the above-captioned Registration Statement, as amended (the “**Registration Statement**”).

We wish to advise you that the participating underwriters have informed us that they have complied and will continue to comply with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

In accordance with Rule 461 of Regulation C of the General Rules and Regulations under the Securities Act, Goldman Sachs & Co. LLC, Barclays Capital Inc. and Credit Suisse Securities (USA) LLC, as representatives of the several underwriters, hereby join the Registrant in requesting that the U.S. Securities and Exchange Commission take appropriate action to cause the Registration Statement to become effective on September 22, 2020, at 4:00 p.m., Washington D.C. time, or as soon thereafter as practicable, or at such other time thereafter as the Company or its counsel, Latham & Watkins, LLP, request by telephone that such Registration Statement be declared effective.

[Signature page follows]

Very truly yours,

GOLDMAN SACHS & CO. LLC
BARCLAYS CAPITAL INC
CREDIT SUISSE SECURITIES (USA) LLC

As representatives of the Underwriters listed in Schedule I
of the Underwriting Agreement

By: Goldman Sachs & Co. LLC

By: /s/ Matthew Leavitt

Name: Matthew Leavitt

Title: Managing Director

By: Barclays Capital Inc.

By: /s/ Laurence Braham

Name: Laurence Braham

Title: Managing Director

By: Credit Suisse Securities (USA) LLC

By: /s/ Owen Bittinger

Name: Owen Bittinger

Title: Managing Director

[Signature Page to UW Acceleration Request]