

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

**FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

Corsair Gaming, Inc.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

3577
(Primary Standard Industrial
Classification Code Number)

82-2335306
(I.R.S. Employer
Identification Number)

47100 Bayside Pkwy
Fremont, California 94538
(510) 657-8747

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

**2020 Incentive Award Plan
2020 Employee Stock Purchase Plan**
(Full Title of the Plan)

**Andrew J. Paul
Chief Executive Officer
Corsair Gaming, Inc.
47100 Bayside Pkwy
Fremont, California 94538
(510) 657-8747**

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:

**Jack Sheridan, Esq.
Page Mailliard, Esq.
Tad J. Freese, Esq.
Phillip S. Stoup, Esq.
Latham & Watkins LLP
140 Scott Drive
Menlo Park, California 94025
(650) 328-4600**

**Michael Potter
Chief Financial Officer
47100 Bayside Pkwy
Fremont, California 94538
(510) 657-8747**

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer	<input type="checkbox"/>		Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input checked="" type="checkbox"/>		Smaller reporting company	<input type="checkbox"/>
			Emerging growth company	<input type="checkbox"/>

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered(1)	Proposed Maximum Offering Price Per Share	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee
Common Stock, par value \$0.0001 per share	3,677,385(2)	\$30.55(3)	\$112,344,112	\$12,257
Common Stock, par value \$0.0001 per share	919,346(4)	\$30.55(5)	\$28,086,021	\$3,065
Total	4,596,731		\$140,430,133	\$15,322

- (1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the "Securities Act"), this registration statement shall also cover any additional shares of the Registrant's common stock that become issuable under the 2020 Incentive Award Plan (the "2020 Plan") and the 2020 Employee Stock Purchase Plan (the "ESPP") by reason of any stock dividend, stock split, recapitalization or similar transaction effected without the Registrant's receipt of consideration which would increase the number of outstanding shares of common stock.
- (2) Represents the additional shares of common stock available for future issuance under the Registrant's 2020 Plan resulting from an annual increase as of January 1, 2021.
- (3) This estimate is made pursuant to Rule 457(c) and Rule 457(h) of the Securities Act solely for purposes of calculating the registration fee. The Proposed Maximum Offering Price Per Share for shares available for future grant under the 2020 Plan is the average of the high and low prices for the registrant's common stock as reported on the Nasdaq Market on March 5, 2021, which was \$30.55.
- (4) Represents the additional shares of common stock available for future issuance under the Registrant's ESPP resulting from an annual increase as of January 1, 2021.
- (5) This estimate is made pursuant to Rule 457(c) and Rule 457(h) of the Securities Act solely for purposes of calculating the registration fee. The Proposed Maximum Offering Price Per Share for shares available for future grant under the ESPP is the average of the high and low prices for the registrant's common stock as reported on the Nasdaq Market on March 5, 2021, which was \$30.55.

Proposed sale to take place as soon after the effective date of the registration statement as awards under the plans are exercised and/or vest.

EXPLANATORY NOTE

This Registration Statement on Form S-8 is being filed for the purpose of registering an additional 4,596,731 shares of the Registrant's common stock issuable under the following employee benefit plans for which a Registration Statement of the Registrant on Form S-8 (File No. [333-249065](#)) is effective: (i) the 2020 Incentive Award Plan, as a result of the operation of an automatic annual increase provision therein, which added 3,677,385 shares of common stock, and (ii) the 2020 Employee Stock Purchase Plan, as a result of the operation of an automatic annual increase provision therein, which added 919,346 shares of common stock.

INCORPORATION BY REFERENCE OF CONTENTS OF REGISTRATION STATEMENT ON FORM S-8

Pursuant to Instruction E of Form S-8, the contents of the Registration Statement on Form S-8 filed with the Securities and Exchange Commission on September 25, 2020 (File No. [333-249065](#)) is incorporated by reference herein.

EXHIBIT INDEX

<u>Exhibit Number</u>	<u>Description</u>	<u>Incorporated by Reference</u>			<u>Filed Herewith</u>
		<u>Form</u>	<u>Exhibit</u>	<u>Date Filed</u>	
4.1	<u>Amended and Restated Certificate of Incorporation.</u>	8-K	3.1	09/25/2020	
4.2	<u>Amended and Restated Bylaws.</u>	8-K	3.2	09/25/2020	
4.3	<u>Form of Common Stock Certificate.</u>	S-1/A	4.2	09/18/2020	
5.1	<u>Opinion of Latham & Watkins LLP.</u>				X
23.1	<u>Consent of Latham & Watkins LLP (included in Exhibit 5.1).</u>				X
23.2	<u>Consent of Independent Registered Public Accounting Firm.</u>				X
24.1	<u>Power of Attorney (included in the signature page to this registration statement).</u>				X
99.1(a)#	<u>2020 Incentive Award Plan.</u>	S-1/A	10.3	09/14/2020	
99.1(b)#	<u>Form of Stock Option Grant Notice and Stock Option Agreement under the 2020 Incentive Award Plan.</u>	S-1/A	10.3(a)	09/14/2020	
99.1(c)#	<u>Form of Restricted Stock Award Grant Notice and Restricted Stock Award Agreement under the 2020 Incentive Award Plan.</u>	S-1/A	10.3(b)	09/14/2020	
99.1(d)#	<u>Form of Restricted Stock Unit Award Grant Notice and Restricted Stock Unit Award Agreement under the 2020 Incentive Award Plan.</u>	S-1/A	10.3(c)	09/14/2020	
99.2#	<u>2020 Employee Stock Purchase Plan.</u>	S-1/A	10.4	09/14/2020	

Indicates management contract or compensatory plan.

SIGNATURES

Pursuant to the requirements of the Securities Act, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Fremont, California, on March 11, 2021.

CORSAIR GAMING, INC.

By: /s/ Andrew J. Paul
Andrew J. Paul
Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below does hereby constitute and appoint Andrew J. Paul and Michael G. Potter, and each of them, with full power of substitution and full power to act without the other, his or her true and lawful attorney-in-fact and agent to act for him or her in his or her name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this Registration Statement, and to file this Registration Statement, with all exhibits thereto, and other documents in connection therewith, with the Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in order to effectuate the same as fully, to all intents and purposes, as they or he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or any of them, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act, this Registration Statement has been signed by the following persons in the capacities and on the date indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Andrew J. Paul</u> Andrew J. Paul	Chief Executive Officer and Director <i>(Principal Executive Officer)</i>	March 11, 2021
<u>/s/ Michael G. Potter</u> Michael G. Potter	Chief Financial Officer <i>(Principal Financial Officer)</i>	March 11, 2021
<u>/s/ Gregg A. Lakritz</u> Gregg A. Lakritz	Vice President, Corporate Controller <i>(Principal Accounting Officer)</i>	March 11, 2021
<u>/s/ Anup Bagaria</u> Anup Bagaria	Director	March 11, 2021
<u>/s/ Diana Bell</u> Diana Bell	Director	March 11, 2021
<u>/s/ Jason Cahilly</u> Jason Cahilly	Director	March 11, 2021
<u>/s/ George L. Majoros, Jr.</u> George L. Majoros, Jr.	Director	March 11, 2021
<u>/s/ Stuart A. Martin</u> Stuart A. Martin	Director	March 11, 2021
<u>/s/ Samuel R. Sztainbaum</u> Samuel R. Sztainbaum	Director	March 11, 2021
<u>/s/ Randall J. Weisenburger</u> Randall J. Weisenburger	Director	March 11, 2021

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LATHAM & WATKINS LLP

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Hamburg	Seoul
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Los Angeles	Tokyo
Madrid	Washington, D.C.
Milan	

March 11, 2021

Corsair Gaming, Inc.
 47100 Bayside Pkwy
 Fremont, California 94538

Re: Registration Statement on Form S-8; 4,596,731 shares of Common Stock, par value \$0.0001 per share

Ladies and Gentlemen:

We have acted as special counsel to Corsair Gaming, Inc., a Delaware corporation (the “**Company**”), in connection with the registration by the Company of 4,596,731 shares of Common Stock of the Company, par value \$0.0001 per share (the “**Shares**”), issuable under the Company’s 2020 Incentive Award Plan (the “**2020 Plan**”) and the 2020 Employee Stock Purchase Plan (the “**ESPP**,” and together with the 2020 Plan, the “**Plans**”). The Shares are included in a registration statement on Form S-8 under the Securities Act of 1933, as amended (the “**Act**”), filed with the Securities and Exchange Commission (the “**Commission**”) on March 11, 2021 (the “**Registration Statement**”). This opinion is being furnished in connection with the requirements of Item 601(b)(5) of Regulation S-K under the Act, and no opinion is expressed herein as to any matter pertaining to the contents of the Registration Statement or the related prospectus, other than as expressly stated herein with respect to the issue of the Shares.

As such counsel, we have examined such matters of fact and questions of law as we have considered appropriate for purposes of this letter. With your consent, we have relied upon certificates and other assurances of officers of the Company and others as to factual matters without having independently verified such factual matters. We are opining herein as to the General Corporation Law of the State of Delaware, and we express no opinion with respect to any other laws.

LATHAM & WATKINS LLP

Subject to the foregoing and the other matters set forth herein, it is our opinion that, as of the date hereof, when the Shares shall have been duly registered on the books of the transfer agent and registrar therefor in the name or on behalf of the purchasers, and have been issued by the Company against payment therefor (not less than par value) in the circumstances contemplated by the Plans, assuming in each case that the individual issuances, grants or awards under the Plans are duly authorized by all necessary corporate action and duly issued, granted or awarded and exercised in accordance with the requirements of law and the Plans (and the agreements and awards duly adopted thereunder and in accordance therewith), the issuance and sale of the Shares will have been duly authorized by all necessary corporate action of the Company, and the Shares will be validly issued, fully paid and nonassessable. In rendering the foregoing opinion, we have assumed that the Company will comply with all applicable notice requirements regarding uncertificated shares provided in the General Corporation Law of the State of Delaware.

This opinion is for your benefit in connection with the Registration Statement and may be relied upon by you and by persons entitled to rely upon it pursuant to the applicable provisions of the Act. We consent to your filing this opinion as an exhibit to the Registration Statement. In giving such consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Act or the rules and regulations of the Commission thereunder.

Very truly yours,

/s/ Latham & Watkins LLP

Consent of Independent Registered Public Accounting Firm

The Board of Directors
Corsair Gaming, Inc.:

We consent to the use of our report on the combined consolidated balance sheets of Corsair Gaming, Inc. and subsidiaries as of December 31, 2020 and 2019, the related combined consolidated statements of operations, comprehensive income (loss), stockholders' equity, and cash flows for each of the years in the three-year period ended December 31, 2020, and the related notes and financial statement schedule II (collectively, the combined consolidated financial statements) incorporated by reference herein.

Our report refers to a change in the method of accounting for revenue recognition as of January 1, 2019 and a change in the method for accounting for leases as of January 1, 2020.

/s/ KPMG LLP

San Francisco, California
March 11, 2021