July 28, 2022

## **VIA EDGAR**

United States Securities and Exchange Commission Division of Corporation Finance 100 F Street, NE Washington, D.C. 20549

Re: Corsair Gaming, Inc.

Registration Statement on Form S-3

(File No. 333-266289)

Ladies and Gentlemen:

In accordance with Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended, Corsair Gaming, Inc. (the "Company") hereby requests acceleration of the effective date of its Registration Statement on Form S-3 initially filed on July 22, 2022 (the "Registration Statement"). The Company respectfully requests that the Registration Statement become effective as of 4:00 p.m., Eastern Time, on August 1, 2022, or as soon thereafter as practicable. Once the Registration Statement has been declared effective, please orally confirm that event with the Company's counsel, Latham & Watkins LLP, by calling Phillip Stoup at (415) 395-8216.

Very truly yours,

Corsair Gaming, Inc.

By: /s/ Michael G. Potter

Name: Michael G. Potter Title: Chief Financial Officer

cc: Andrew J. Paul, Corsair Gaming, Inc. Gregg A. Lakritz, Corsair Gaming, Inc. Jack Sheridan, Latham & Watkins LLP Tad J. Freese, Latham & Watkins LLP Phillip S. Stoup, Latham & Watkins LLP