

**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)

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

**115 N. McCarthy Boulevard
Milpitas, California**
(Address of registrant's principal executive offices)

95035
(Zip Code)

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

**Andrew J. Paul
Chief Executive Officer
Corsair Gaming, Inc.
115 N. McCarthy Boulevard
Milpitas, California 95035**
(Name and address of agent for service)
(510) 657-8747
(Telephone number, including area code, of agent for service)

Copies to:

**Jack Sheridan, 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
115 N. McCarthy Boulevard
Milpitas, California 95035
(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 **Accelerated filer**
Non-accelerated filer **Smaller reporting company**
Emerging growth company

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.

EXPLANATORY NOTE

This Registration Statement on Form S-8 is being filed for the purpose of registering an additional 5,069,261 shares of the Registrant's common stock issuable under the following employee benefit plans for which Registration Statements of the Registrant on Form S-8 (File Nos. [333-264772](#), [333-249065](#) and [333-254142](#)) are effective: (i) the 2020 Incentive Award Plan, as a result of the operation of an automatic annual increase provision therein, which added 4,055,409 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 1,013,852 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 Statements on Form S-8 filed with the Securities and Exchange Commission (File Nos. [333-264772](#), [333-249065](#) and [333-254142](#)) are incorporated by reference herein.

EXHIBIT INDEX

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

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 May 10, 2023.

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.

Signature	Title	Date
<u>/s/ Andrew J. Paul</u> Andrew J. Paul	Chief Executive Officer and Director (Principal Executive Officer)	May 10, 2023
<u>/s/ Thi L. La</u> Thi L. La	President and Chief Operating Officer and Director	May 10, 2023
<u>/s/ Michael G. Potter</u> Michael G. Potter	Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)	May 10, 2023
<u>/s/ Anup Bagaria</u> Anup Bagaria	Director	May 10, 2023
<u>/s/ Diana Bell</u> Diana Bell	Director	May 10, 2023
<u>/s/ Jason Cahilly</u> Jason Cahilly	Director	May 10, 2023
<u>/s/ George L. Majoros, Jr.</u> George L. Majoros, Jr.	Director	May 10, 2023
<u>/s/ Sarah M. Kim</u> Sarah M. Kim	Director	May 10, 2023
<u>/s/ Stuart A. Martin</u> Stuart A. Martin	Director	May 10, 2023
<u>/s/ Samuel R. Szeinbaum</u> Samuel R. Szeinbaum	Director	May 10, 2023
<u>/s/ Randall J. Weisenburger</u> Randall J. Weisenburger	Director	May 10, 2023

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LATHAM & WATKINS LLP

May 10, 2023

Corsair Gaming, Inc.
115 N. McCarthy Boulevard
Milpitas, California 95035

Re: Registration Statement on Form S-8; 5,069,261 shares of Common Stock, par value \$0.0001 per share

To the addressee set forth above:

We have acted as special counsel to Corsair Gaming, Inc., a Delaware corporation (the “*Company*”), in connection with the registration by the Company of 5,069,261 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 May 10, 2023 (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.

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.

Sincerely,

/s/ Latham & Watkins LLP

Consent of Independent Registered Public Accounting Firm

We consent to the use of our report dated February 27, 2023, with respect to the consolidated financial statements of Corsair Gaming, Inc., and the effectiveness of internal control over financial reporting, incorporated herein by reference.

/s/ KPMG LLP

San Francisco, California

May 10, 2023

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Calculation of Filing Fee Tables

Form S-8 (Form Type)

Corsair Gaming, Inc.
(Exact Name of Registrant as Specified in its Charter)

Table 1—Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount to be Registered ⁽¹⁾	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common stock, \$0.0001 par value per share	Rule 457(c) and Rule 457(h)	4,055,409 ⁽²⁾	\$17.26 ⁽³⁾	\$69,986,220.82	\$0.0001102	\$7,712.48
Equity	Common stock, \$0.0001 par value per share	Rule 457(c) and Rule 457(h)	1,013,852 ⁽⁴⁾	\$17.26 ⁽⁵⁾	\$17,496,550.89	\$0.0001102	\$1,928.12
Total Offering Amounts					\$87,482,771.71		\$9,640.60
Total Fee Offsets⁽⁶⁾							\$ —
Net Fee Due							\$9,640.60

(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, 2023.

(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 Global Select Market on May 4, 2023, which was \$17.26.

(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, 2023.

(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 Global Select Market on May 4, 2023, which was \$17.26.

(6) The Registrant does not have any fee offsets.

