

Corsair Gaming, Inc.
47100 Bayside Pkwy
Fremont, California

January 19, 2021

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 Spigel
Matthew Crispino
Robert Littlepage
Claire DeLabar

Re: Corsair Gaming, Inc. Registration Statement on Form S-1

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 (the “**Registration Statement**”) of Corsair Gaming, Inc. (the “**Company**”). We respectfully request that the Registration Statement become effective as of 4:45 p.m., Washington, D.C. time, on January 21, 2021 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

January 19, 2021

VIA EDGAR AND EMAIL

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, DC 20549-3720

Attention: Larry Spigel
Matthew Crispino
Robert Littlepage
Claire DeLabar

**Re: Corsair Gaming, Inc.
Registration Statement on Form S-1**

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 as of the time of this filing, the underwriters have not yet made any distribution of the Preliminary Prospectus of Corsair Gaming, Inc. (the “**Registrant**”), dated January 19, 2021. However, the underwriters are taking steps to see that all underwriters, brokers or dealers participating in the public offering of shares of the Registrant’s common stock pursuant to the above-captioned Registration Statement, as amended (the “**Registration Statement**”), are promptly furnished with sufficient copies of the preliminary and final prospectus to enable them to comply with the prospectus delivery requirements of Sections 5(b)(1) and (2) of the Securities Act.

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.

We hereby join in the request of the Registrant that the effectiveness of the above-captioned Registration Statement be accelerated to 4:45 p.m. Washington, D.C. time, on January 21, 2021 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/ William Connolly
Name: William Connolly
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]