

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

July 9, 2024

Michael Potter Chief Financial Officer Corsair Gaming, Inc. 115 N. McCarthy Boulevard Milpitas, CA 95035

Re: Corsair Gaming, Inc.

Form 10-K for the Year Ended Decmber 31, 2023

Filed on February 27, 2024 Form 8-K Dated May 7, 2023

Filed on May 7, 2023 File No. 001-39533

Dear Michael Potter:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Technology