

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

Office of Technology

Corporation Finance