

August 10, 2018

VIA EDGAR

Larry Spigel
Assistant Director
Division of Corporation Finance
U.S. Securities & Exchange Commission
100 F Street, NE
Washington, D.C. 20549

Re: Turtle Beach Corporation
Registration Statement on Form S-3 (File No. 333-226622)

Dear Mr. Spigel:

Pursuant to Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended, Turtle Beach Corporation (the “Company”) hereby requests that the effectiveness of the above-captioned Registration Statement be accelerated so that it will become effective as of 4:00 p.m. Eastern Time on August 13, 2018, or as soon thereafter as practicable.

If you have any questions, or if you require additional information, please do not hesitate to contact Greg Scherneck of Dechert LLP at (215) 994-2687.

Sincerely,

/s/ John T. Hanson

John T. Hanson, Chief Financial Officer, Turtle Beach Corporation

Cc: Joshua Shainess

Juergen Stark
Turtle Beach Corporation