
SECURITIES AND EXCHANGE COMMISSION

Washington, DC 20549

SCHEDULE TO

(Rule 14d-100)

TENDER OFFER STATEMENT UNDER SECTION 14(d)(1) OR 13(e)(1) OF THE SECURITIES EXCHANGE ACT OF 1934

TURTLE BEACH CORPORATION

(Name of Subject Company (Issuer) and Filing Person (Offeror))

Options to Purchase Shares of Common Stock, Par Value \$0.001 per Share
(Title of Class of Securities)

900450 107

(CUSIP Number of Class of Securities)
(Underlying Common Stock)

Megan Wynne

Vice President, Legal & Licensing
Turtle Beach Corporation
4275 Executive Square, Suite 500
La Jolla, CA 92037
(858) 800-3718

(Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications on Behalf of Filing Person)

Copies To:

Tony Y. Chan, Esq.
Dechert LLP
1775 I Street, NW
Washington, DC 20006
(202) 261-3433

CALCULATION OF FILING FEE

Transaction Valuation*	Amount of Filing Fee*
Not Applicable*	Not Applicable*

* Pursuant to General Instruction D to Schedule TO, no filing fee is required for pre-commencement communications.

- Check box if any part of the fee is offset as provided by Rule 0-11(a)(2) and identify the filing with which the offsetting fee was previously paid. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.

Amount Previously Paid: N/A
Form or Registration No.: N/A

Filing Party: N/A
Date Filed: N/A

- Check the box if the filing relates solely to preliminary communications made before the commencement of a tender offer.

Check the appropriate boxes below to designate any transactions to which the statement relates:

- third party tender offer subject to Rule 14d-1.
 issuer tender offer subject to Rule 13e-4.
 going-private transaction subject to Rule 13e-3.
 amendment to Schedule 13D under Rule 13d-2.

Check the following box if the filing is a final amendment reporting the results of the tender offer.

On April 10, 2015, Turtle Beach Corporation (“Turtle Beach” or the “Company”) filed a Preliminary Information Statement (the “Preliminary Information Statement”), regarding the approval by the Company’s board of directors and a majority of the Company’s stockholders of an employee stock option exchange program for employees, executive officers and certain consultants of the Company (the “Option Exchange Program”). The Preliminary Information Statement is attached hereto as Exhibit 99.1.

In connection with the proposed Option Exchange Program, the Company is providing a communication from Megan Wynne, the Company’s Vice President of Legal and Licensing, to members of the Company’s management team regarding the proposed Option Exchange Program, dated April 13, 2015 (the “Management Communication”) which is attached hereto as Exhibit 99.2.

The Management Communication does not constitute an offer to holders of the Company’s outstanding stock options to exchange these options.

The Option Exchange Program has not commenced and none of the Preliminary Information Statement or the Management Communication constitutes an offer to holders of the Company’s outstanding stock options to exchange these options. Even though the requisite stockholder approval has been obtained, the Company may still decide not to implement the Option Exchange Program. The Company will file a Tender Offer Statement on Schedule TO with the Securities and Exchange Commission (the “SEC”) upon the commencement of the Option Exchange Program. Option holders who may be eligible to participate in the Option Exchange Program should read the Tender Offer Statement on Schedule TO, including the offer to exchange and other related materials, very carefully, when those materials become available because they will contain important information about the Option Exchange Program. Turtle Beach shareholders and option holders will be able to obtain these written materials and other documents filed by Turtle Beach with the SEC free of charge from the SEC’s websites at www.sec.gov.

Item 12. Exhibits.

<u>Exhibit No.</u>	<u>Document</u>
99.1	Preliminary Information Statement (filed with the SEC on April 10, 2015 and incorporated herein by reference).
99.2	Communication from Megan Wynne, the Company’s Vice President of Legal and Licensing, to members of the Company’s management team regarding the proposed Option Exchange Program, dated April 13, 2015.

On Friday, April 10, 2015, we filed a preliminary Information Statement with the SEC in connection with our proposed stock option exchange program (the "Option Exchange Program"). There are rules governing any communications around the proposed Stock Option Exchange Program and we wanted you to be aware of them in case any of your team members ask you questions regarding the exchange. Please see below and let me know if you have any questions.

Communication Rules for Proposed Stock Option Exchange Program

On April 10, 2015, we filed a preliminary Information Statement with the Securities and Exchange Commission ("SEC") in connection with our proposed stock option exchange program (the "Option Exchange Program"). In connection with the launch of the Option Exchange Program, we will provide our employees with additional information about the Option Exchange Program.

Please be advised that the Option Exchange Program is governed by the federal securities laws and regulations. Accordingly, we are required to file with the SEC all written and recorded information provided about the Option Exchange Program. Since you are a member of the Company's management team, you will likely be asked questions about the Option Exchange Program. Communications about the Option Exchange Program between you and employees or outside constituents are subject to these SEC filing and other requirements.

Please follow the rules below when responding to questions about the Option Exchange Program. Failure to follow the rules below could result in Turtle Beach having to take complicated and expensive corrective actions.

- Answer questions **only** by referring people to our Information Statement and the other documents that we have filed with the SEC.
- Do not answer a question by email or by leaving a voicemail. Federal securities laws require Turtle Beach to file with the SEC all written and recorded communications made on behalf of Turtle Beach about the Option Exchange Program. We want to minimize the number of filings we have to make, as these filings can be expensive. If incorrect information is given to employees or outside constituents, or if some employees or outside constituents are given information that other employees or outside constituents are not given, we will have to take complicated and expensive corrective actions.
- If for some reason you do not follow these rules and leave a voicemail or send an email, please immediately contact Megan Wynne.
- If someone asks a question that is not covered by the materials we have filed with the SEC, please refer them to Megan Wynne.
- **Do not guarantee that the Option Exchange Program will be implemented.**
- **Do not give any advice about whether an employee should participate in the Option Exchange Program.**
- **Do not give any advice regarding the tax consequences of participating in the Option Exchange Program.**

If you have any questions, please contact Megan Wynne or Tony Chan or Bill Elder of Dechert LLP at 202-261-3388 or 215-994-2137, respectively.

Sincerely,

Megan Wynne

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We have not commenced the Option Exchange Program to which this communication pertains and may not do so at all. Even though the requisite shareholder approval has been obtained, we may still decide not to implement the Option Exchange Program. Turtle Beach will file a Tender Offer Statement on Schedule TO with the SEC upon the commencement of the Option Exchange Program. Persons who may be eligible to participate in the Option Exchange Program should read the Tender Offer Statement on Schedule TO, including the Offer to Exchange and other related materials, very carefully when those materials become available because they will contain important information about the Option Exchange Program.

In connection with the proposed Option Exchange Program, Turtle Beach has filed a preliminary Information Statement with the SEC and intends to file other relevant materials with the SEC, including a definitive Information Statement.

Turtle Beach shareholders and option holders will be able to obtain the written materials described above and other documents filed by Turtle Beach with the SEC free of charge from the SEC's website at www.sec.gov and from Turtle Beach's website at www.TurtleBeach.com. Due to SEC regulations, Turtle Beach cannot advise you as to whether or not it will make sense for you to participate in the Option Exchange Program. In addition, Turtle Beach cannot provide you with any tax advise regarding participation in the Option Exchange Program.