

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

SCHEDULE 14A

**Proxy Statement Pursuant to Section 14(a) of the Securities
Exchange Act of 1934 (Amendment No. ____)**

Filed by the Registrant [X]

Filed by a Party other than the Registrant []

Check the appropriate box:

[] Preliminary Proxy Statement

[] Confidential, for Use of the Commission Only (as permitted by Rule 14a-6(a)(2))

[] Definitive Proxy Statement

[X] Definitive Additional Materials

[] Soliciting Material Pursuant to §240.14a-12

Parametric Sound Corporation

(Name of Registrant as Specified in its Charter)

(Name of Person(s) Filing Proxy Statement, if other than the Registrant)

Payment of Filing Fee (Check the appropriate box):

[X] No fee required

[] Fee computed on table below per Exchange Act Rules 14a-6(i)(1) and 0-11.

(1) Title of each class of securities to which transaction applies: _____

(2) Aggregate number of securities to which transaction applies: _____

(3) Per unit price or other underlying value of transaction computed pursuant to Exchange Act Rule 0-11 (Set forth the amount on which the filing fee is calculated and state how it was determined): _____

(4) Proposed maximum aggregate value of transaction: _____

(5) Total fee paid: _____

[] Fee paid previously with preliminary materials: _____

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

(1) Amount Previously Paid: _____

(2) Form, Schedule or Registration Statement No.: _____

(3) Filing Party: _____

(4) Date Filed: _____

**Filed by: Parametric Sound Corporation
Pursuant to Rule 14a-6 under the
Securities Exchange Act of 1934**

**Subject Company: Parametric Sound Corporation
Commission File No.: 000-54020**

The following power point presentation was posted to the Parametric Sound Corporation (Parametric) website on December 10, 2013 in connection with the joint presentation by Parametric and Turtle Beach at the Wedbush 14th Annual California Dreamin' Consumer Conference previously announced by press release dated December 4, 2013. These materials are related to the Agreement and Plan of Merger dated August 5, 2013, among Parametric, VTB Holdings, Inc. (Turtle Beach) and Paris Acquisition Corp.



INVESTOR PRESENTATION
DECEMBER 2013



Cautionary Note on Forward-Looking Statements

This presentation includes “forward-looking statements” within the meaning of the Private Securities Litigation Reform Act of 1995. These forward-looking statements include, for example, statements regarding benefits of the proposed merger, integration plans, expected synergies and anticipated future financial and operating performance and results, including estimates for growth. There are a number of risks and uncertainties that could cause actual results to differ materially from the forward-looking statements made herein. A discussion of some of these risks and uncertainties is contained or referred to in the definitive proxy statement filed with the SEC by Parametric Sound Corporation on December 3, 2013 in the section entitled “Risk Factors” and elsewhere. Additional factors that could cause Parametric Sound Corporation’s results to differ materially from those described in the forward-looking statements can be found in its Annual Report on Form 10-K for the fiscal year ended September 30, 2013 filed with the SEC and available on the SEC’s website, www.sec.gov. Readers are cautioned not to place undue reliance on these forward-looking statements, which speak only as of the date of this presentation. Neither Parametric Sound Corporation nor Voyetra Turtle Beach undertakes any obligation to publicly release any revision to its forward-looking statements to reflect events or circumstances after the date of this presentation, except as required by law.

Additional Information

This material is not a substitute for the definitive proxy statement that Parametric Sound Corporation filed with the Securities and Exchange Commission on December 3, 2013, nor the definitive version of the proxy statement mailed to security holders in connection with the proposed merger. **WE URGE INVESTORS AND SECURITY HOLDERS TO READ THE PROXY STATEMENT AND ANY OTHER RELEVANT DOCUMENTS, BECAUSE THEY WILL CONTAIN IMPORTANT INFORMATION** about Voyetra Turtle Beach, Parametric Sound Corporation and the proposed merger. Investors and security holders can obtain these materials and other documents filed with the SEC free of charge at the SEC’s website, www.sec.gov. Free copies of the proxy statement and other documents filed with the SEC also can be obtained by directing a request to Parametric, Attention: Investor Relations, telephone: (888) 477-2150.

The directors and executive officers of Parametric Sound Corporation and other persons may be deemed to be participants in the solicitation of proxies in respect of the proposed transaction. Information regarding Parametric Sound Corporation’s directors and executive officers is available in its definitive proxy statement filed with the SEC by Parametric Sound Corporation on December 3, 2013. Other information regarding the participants in the proxy solicitation and a description of their direct and indirect interests, by security holdings or otherwise, is contained the definitive proxy statement (including any amendments or supplements).



Parametric Sound Merger with Turtle Beach

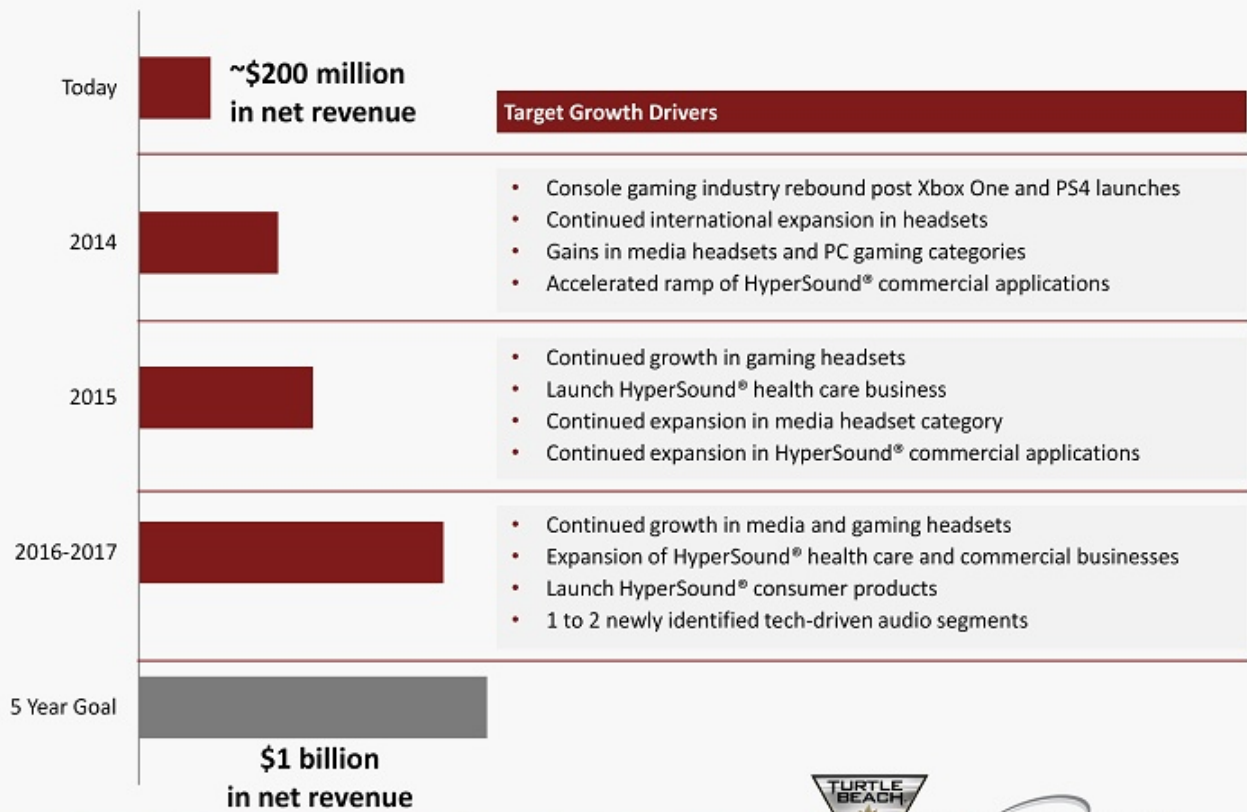


- Highly profitable with ~\$200 million in net revenue
- 50% revenue CAGR from 2010-2012
- Market leader in gaming headsets
- Over 35 years audio technology commercialization
- Broad global distribution and strong retail relationships
- Disruptive audio technology breakthrough
- 26 issued, 31 pending patents
- Consumer, health care & commercial applications
- Just starting product commercialization
- Largely R&D focused

An **audio innovation company** with deep audio **technology expertise** and relevant **experience developing and commercializing** audio technologies across a range of **large addressable markets**



Our Growth Aspiration and Gameplan



Exceptional and Seasoned Executive Team

Current Turtle Beach Management

Juergen Stark

Chief Executive Officer, President

- Chief Executive Officer of Voyetra Turtle Beach since 2012
- Former COO of Motorola's mobile device business
- Over eight years in senior management positions with Motorola
- Former CEO and co-founder of Centerpost Corporation

John Hanson

Chief Financial Officer, Treasurer & Secretary

- Former CFO at Dialogic, Inc., a mobile telecommunications network appliance and software business
- 3 years as CFO for OneCommunications Corp
- Previous experience as CFO for Worldport Communications, Millenium Rail and Wace USA

Richard Kulavik

Chief Technology Officer

Dominick Pagnozzi

SVP of Global Market Strategy & Development

Bob Picunko

Chief Marketing Officer

Robert Andris

SVP, Global Supply Chain & Operations

Jim Adams

SVP of Global Sales

Jeff Goldstein

Vice President of Product & Strategy

Legacy Parametric Sound Management

Elwood "Woody" Norris

Founder, Director, President & Chief Scientist

- Original inventor of HyperSound® technology and awarded the \$500,000 Lemelson-MIT Prize for revolutionizing acoustics
- Has been inventing for more than 30 years with a record of successful inventions

Todd Savitt

Vice President of Sales & Marketing



Turtle Beach



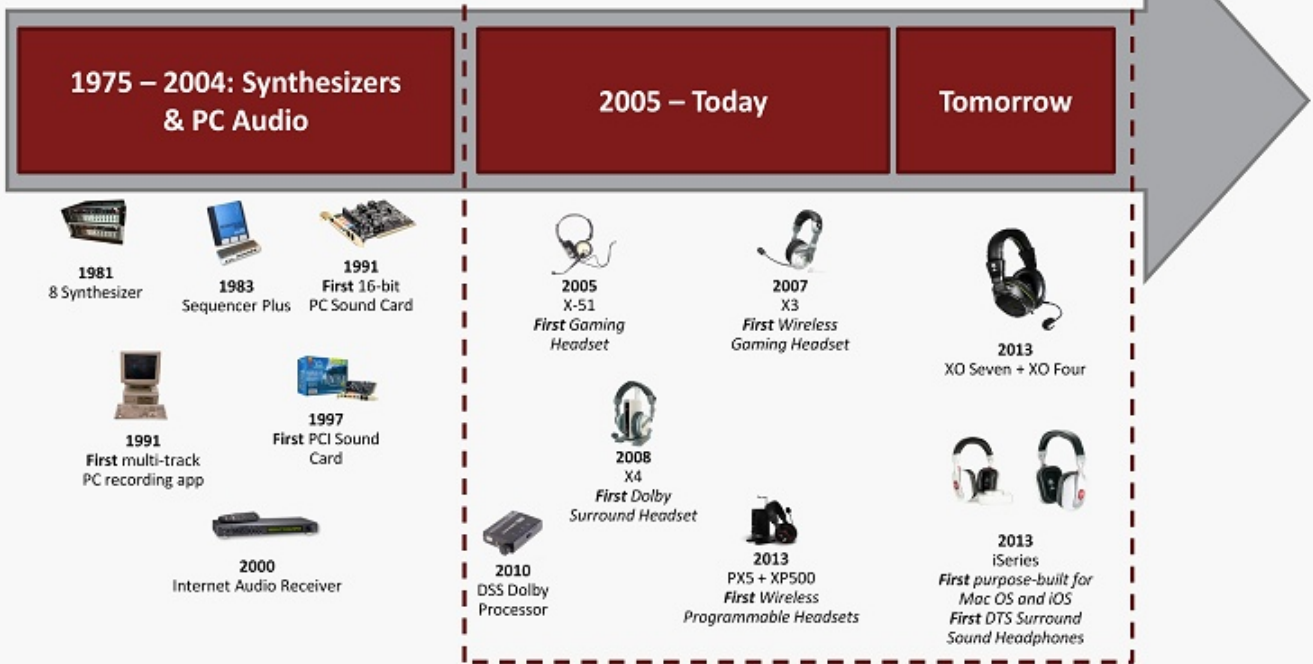
Audio Product Company

- **#1** gaming headset position with **53%** U.S. dollar market share and large, loyal installed consumer base
- **65%** brand rating among console gamers and **77%** among 18–24 year olds who are familiar with Turtle Beach
- **27,000** storefronts in **44** countries
- Economical and effective supply chain
- **2x** net revenue increase from 2010–2012
- Strong profitability with over **20% EBITDA margin** in 2012



PARAMETRIC SOUND
CORPORATION

Over 35 Years of Audio Technology Innovation, Development and Commercialization

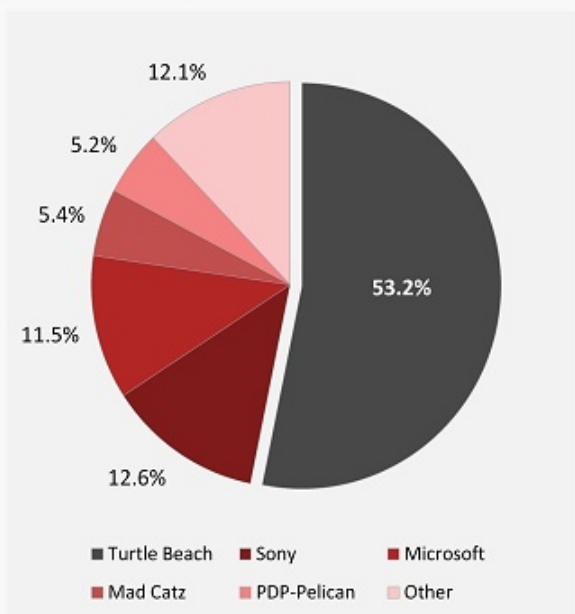


PARAMETRIC SOUND
CORPORATION



Industry Leading Brand

2012 U.S. Gaming Headset Dollar Market Share



Note: Microsoft and Sony market shares include chat mic that comes standard with games

Strong Brand Awareness

- Positive brand rating among Xbox 360 and PlayStation 3 console gamers
 - +7 points to **65%** in 2013
 - 77%** among 18-24 year-olds

Market-Leading Products

- 9 of the top 10 best selling third-party gaming headsets in 2012 in U.S. dollar share
- The top five best-selling third-party gaming headsets in the U.S. since 2005 in U.S. dollar share

Source: The NPD Group, Inc., January 2013; July 2013 Turtle Beach Brand Awareness and Sentiment Study by The NPD Group, Inc





Diverse Product Line

	Xbox	PlayStation	Nintendo	PC	Media
Product offering					
2012 global installed base	61 million	55 million	87 million	349 million	868 million
2015E global installed base	87 million	88 million	97 million	312 million	1,756 million
Price point	\$24 - \$299	\$24 - \$299	\$29 - \$199	\$29 - \$279	\$299 - \$399



PARAMETRIC SOUND CORPORATION

Source: Installed base in consoles per IDG report; PC installed base per IDC Worldwide PC Update represented by annual worldwide PC shipments; media installed base represented by annual units shipped of smartphones and tablets, combined



Broad Global Retail Distribution

Exceptional Retail Relationships

U.S.



Canada



U.K. & Europe



Asia



Latin America



Overview

- **27,000** storefronts globally
- Available in **44** countries
- Over **200,000** points of distribution
- Over **16,000** POS displays



PARAMETRIC SOUND CORPORATION

Parametric Sound



Pioneer in disruptive HyperSound® audio technology

- Initial stages of product **commercialization** with **7** successfully tested concepts to date
- Significant IP protection
 - **24** U.S. and **2** foreign patents issued
 - **31** U.S. patents pending and more filings in process
 - Multiple corresponding foreign filings pending and in process
- Diverse consumer, healthcare and commercial applications
- Strong **R&D** focus



HyperSound®

New Sound Delivery Mechanism

- Thin panels generate ultrasound beam
- Audio is injected into the ultrasound beam
- Sound is created in the air along the beam (only)
- Fundamentally different approach to audio

Multiple, Unique Benefits

- Highly controlled placement of sound
- Full 3D surround sound with 2 emitters (vs. 5 or 7)
- Significant listening benefits for hearing impaired

HYPER SOUND

HSS Emitter



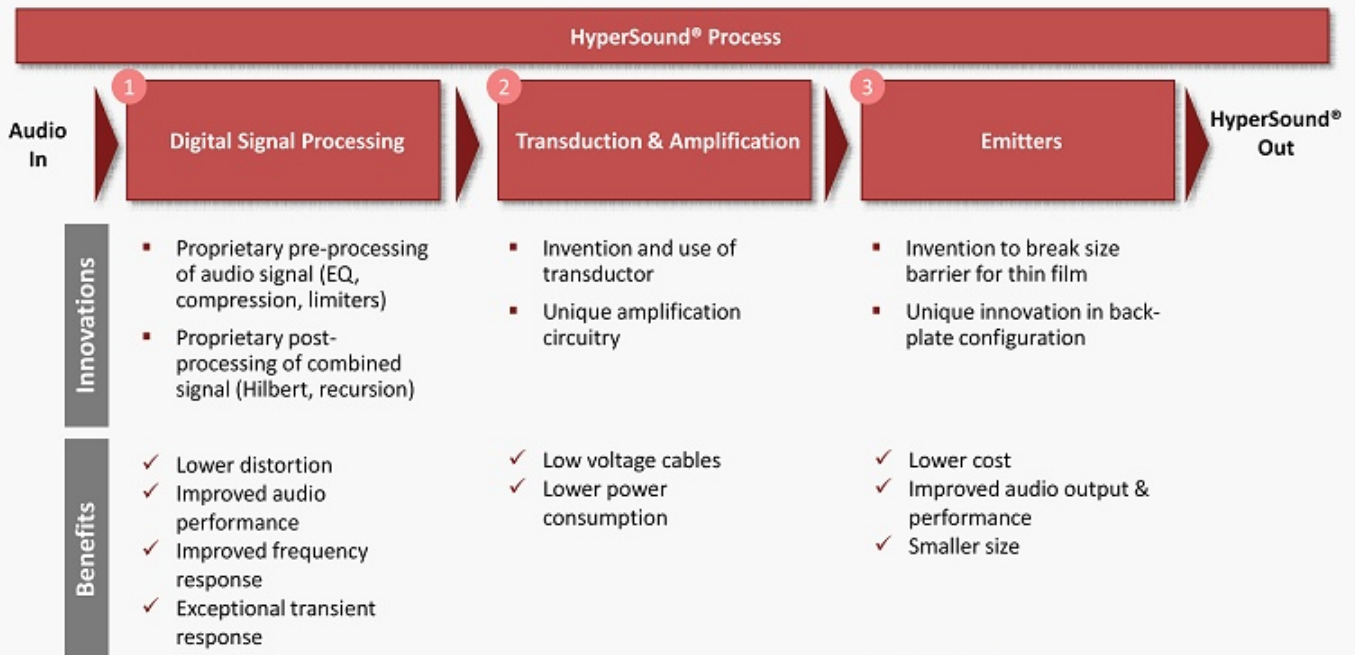
STANDARD SPEAKER

Speaker



HyperSound® - Key Areas of Innovation

Three distinct areas of innovation have led to the **first-ever truly usable HyperSound® based audio system** and a **protected portfolio of 26 patents**



Large Addressable Markets

Retail / Kiosks

- Over **700** kiosk design- build firms in the U.S.
- \$5-\$6 billion** digital signage market¹
- 3 million** interactive kiosks expected by 2016¹

Gaming Consoles/Computers

- Global video game market to expand to **\$83 billion** in 2016²
- 350 million** PCs sold each year³
- 244 million** game consoles sold in 2012⁵
- Over **310 million** personal computers are in use in the U.S. and over **1.6 billion** globally

Health Care

- Over **48 million** Americans suffer from hearing loss – **360 million** or more worldwide living with disabling hearing loss⁸
- The global wholesale hearing aid market is **\$4 billion** with 10-11 million units sold annually
- Experiencing **2-4%** annual unit growth driven by demographic development

Home Theater Systems

- 237 million** TVs sold in 2012⁴
- Flat panel TV shipments are expected to grow to over **289 million** in 2015
- Global 4K TV shipments are expected to grow to **780,000** in 2013 and **22 million** units in 2017

Banking

- 97,337** U.S. bank branches⁹
- Bank branches are used more than any other touch point (**85%**)³

Slot Machines

- Over **4 million** casino slot machines¹

Tablets

- 185 million** tablets expected to be sold in 2015⁶



¹ See Parametric Annual Report on Form 10-K for Sept 30, 2012 for data citation and additional market information
² Price Waterhouse Coopers report
³ Published HIS iSuppli Research

⁴ Published NPD DisplaySearch
⁵ Per manufacturer reported data
⁶ Per Computer Industry Almanac report
⁷ Per November 2011 issue of Archives of Internal Medicine

⁸ World Health Organization estimate
⁹ SNL Financial
¹⁰ November 2012 study from the Federal Reserve Board

Significant Growth Opportunities for the Combined Company

PARAMETRIC SOUND™
CORPORATION



- 1 Grow gaming headset segment
- 2 Develop and expand media headsets
- 3 Develop HyperSound® products:
 - Commercial applications
 - Health care applications
 - Consumer applications
 - Licensing opportunities



PARAMETRIC SOUND™
CORPORATION

1 Grow Gaming Headset Segment

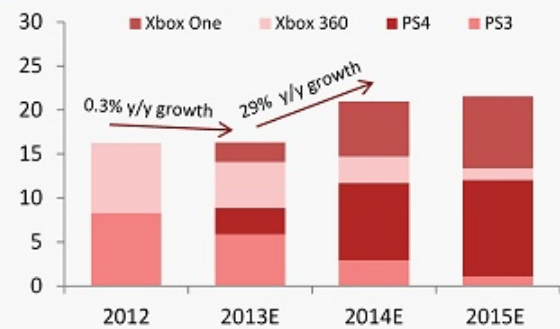
Large and Growing Installed Base of Consoles

- Installed base of current-gen Xbox 360 and PS3 consoles of over **129 million** worldwide
- Microsoft predicts it will eventually sell **100 million** Xbox 360s
- Only 22% of US Xbox 360 and PS3 owners currently use a headset
- Analysts forecast **21 million** PS4 and Xbox One sales through 2014 and **40 million** through 2015

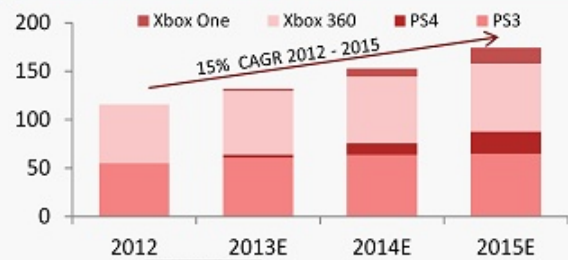
2014 Growth Plans

- Leverage position as 1 of 2 companies currently licensed to produce and sell Xbox One headsets
- Launch 3 new Xbox One headsets in Q1
- Drive sales of current and new PlayStation 4 models
- Continue to increase points of distribution and retail sales displays globally

Projected Global Units Sold (millions)



Projected Installed Base (millions)



Source: PCGA Pinnacle Report, PC Gaming Alliance, The NPD Group, Inc., Installed base and projected global units sold per IDG report November 2013



1 Update on Recent Console Launches

Xbox One

- Launched November 22
- Over **1 million** units sold in first 24 hours
- Limited Xbox introduction to **13 countries**, from 21 initially planned, to make sure larger markets had sufficient supplies
- Xbox 360 has maintained strong sales since the release, particularly on Black Friday

*"Demand is far exceeding supply in the 13 countries we've launched and we are **sold out at retailers around the world**"*

-- Yusuf Mehdi,
Xbox Vice President Strategy and Marketing

PlayStation 4

- Launched November 15
- Over **1 million units** sold in first 24 hours
- Over **2.1 million units** sold in **32 countries** by December 1

*"It's an impressive and **record-setting** accomplishment for our company and for our industry... The best part: **the PS4 journey has just begun**"*

-- Andrew House, President and Group CEO
Sony Computer Entertainment

*"When I talked to our friends **at both Sony and Microsoft**, and I'm trying to get some indications in the numbers that are going to be available for sale by the end of our fiscal year on March 31 and I aggregate them, I think I can squint and see **10 million units combined, very easily**"*

-- Peter Moore, Chief Operating Officer, Electronic Arts



PARAMETRIC SOUND
CORPORATION

2 Develop and Expand Media Headsets



i60
Wi-Fi Desktop System
US MSRP: \$399⁹⁵



i30
Bluetooth Headset
US MSRP: \$299⁹⁵

- Media headsets are a **new category** that spans music, movies and gaming
- **Available** in Apple Stores worldwide
- **MFi certified** by Apple® to work with iPod®, iPad® and iPhone® devices
- **\$7 billion** current global market size

"...These cans have literally forever changed the way I listen to music. I feel like I've been cheated when it comes to music; like I have to re-listen to every song I've ever heard to catch the audio that I didn't hear until I experienced it with the i60. The headset is phenomenal."

i60 Headset Review, October 2013, 2d-x.com



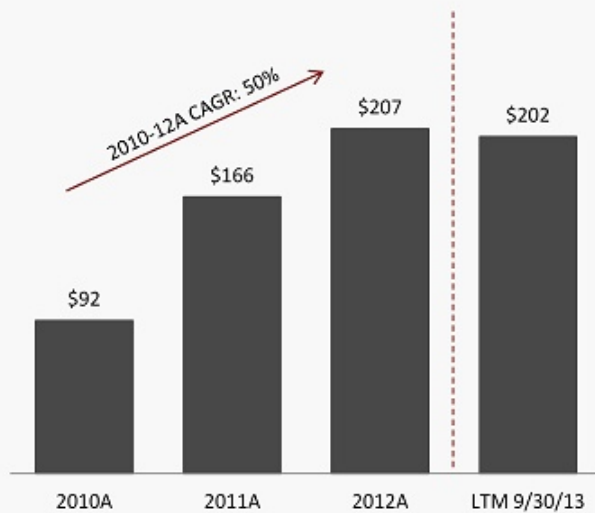
3 Develop HyperSound® Products

Application	Strategy	Status / Plan
Commercial	Utilize HyperSound® Localized Audio to Create Specific Areas of High Fidelity Surround Sound	<ul style="list-style-type: none"> ▪ 1st-gen product done and selling ▪ Multiple commercial accounts in pilot and projects being launched ➢ Continue product improvement and add new SKUs ➢ Broaden product line, ramp sales and distribution efforts
Health Care	Leverage the Significant Hearing Improvement from HyperSound® to Create Living Room Audio Add-on for Hearing Impaired	<ul style="list-style-type: none"> ▪ Efficacy of solution proven in multiple tests ▪ FDA trials complete and application in process ➢ Continue product development ➢ Staff team to begin driving business
Consumer	Utilize the 3D Nature of HyperSound® to Create Full Surround Sound Experience With Two Emitters	<ul style="list-style-type: none"> ▪ Initial consumer testing done with positive results ▪ Preliminary product in concept stage ➢ Initiate more formal product development in late 2014
Licensing	Leverage Broad Applications of HyperSound® into External, Licensed Products	<ul style="list-style-type: none"> ▪ Several discussions in process ➢ Prioritize sectors/opportunities ➢ Staff small team to drive/pursue



Overview of Turtle Beach Financials

Turtle Beach Net Revenue (\$ millions)



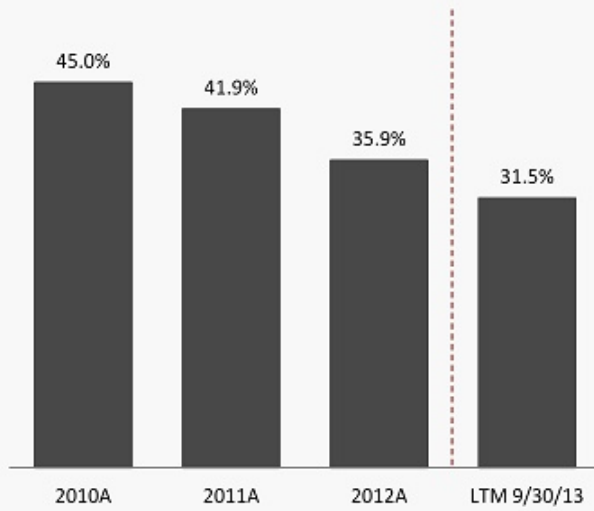
Overall Business Trends

- Rapid growth as console sales and on-line gaming have expanded
- Company also expanded and continues to expand internationally
- New console transition in November created overall downturn for the industry in 2013
- Ahead of new console roll-out, company completed multiple initiatives to prepare:
 - Aggressively sold refurbished inventory
 - Reduced SKU's
 - Reduced products to position for new consoles
- The new console roll-outs are expected to drive significant growth in the industry over the next 18-24 months
- The new consoles are expected to rebalance demand back to more fully featured gaming headsets that carry higher price points



Overview of Turtle Beach Financials

Turtle Beach Gross Profit



Overall Business Trends

- Natural decline in gross profit percent as company introduces products across all price points
- The majority of the LTM 2013 gross profit percent decline driven by one-time events:
 - Higher refurbished product sales delivering a net negative gross profit
 - Inventory reduction initiatives completed in first half of 2013
 - Deferral of inter-company profit on sales to TB EU that will be recovered in Q4 2013 and Q1 2014
 - Higher freight and product certification costs



Overview of Turtle Beach Financials

Turtle Beach Adjusted EBITDA (\$ millions)



Turtle Beach Net Income (\$ millions)



Overall Business Trends

- Highly profitable business delivering Adjusted EBITDA margins above many CE companies
- Staff and infrastructure increase in 2013 is a "catch-up" from rapid growth (2010-2012) years
- Adjusted EBITDA (LTM 2013) decline primarily due to:
 - Gross profit decline covered on previous page
 - Operating expense increase associated with beneficial acquisition of UK distributor
 - Marketing expenses will be approximately 15% higher than 2012 due to roll-out of i30 and i60 media headsets
 - Marketing expenses more front loaded in 2013 than 2012
- Net income for 2013 includes approximately \$2.3 million in expenses associated with the Parametric Sound merger



Turtle Beach Adjusted EBITDA – Reconciliation of Non-GAAP Financial Measure

(\$K)	FY2010	FY2011	FY2012	LTM ended 9/30/2013
Net Income (Loss)	\$10,122	\$21,554	\$26,460	\$10,126
Interest Expense, net	581	2,932	4,738	6,445
Depreciation and Amortization	240	700	2,606	5,242
Stock Based Compensation	-	3,749	985	2,502
(Provision), Benefit for Income Taxes	7,584	13,782	14,008	1,865
Business Transaction Costs	14,433	9,375	342	2,629
Gain on Bargain Purchase	-	-	(2,303)	(2,303)
Adjusted EBITDA	\$32,960	\$52,092	\$46,836	\$26,507



Pro Forma Financials (GAAP Basis)

Select Income Statement Items (\$K)	Unaudited Combined Pro Forma
Period	12 mo ended 9/30/2013
Net Revenue	\$202,952
Gross Profit	\$63,321
Operating Income (Loss)	\$11,657
Other Expense, net	\$(4,409)
Provision for Income Taxes	\$2,948
Net Income (Loss)	\$4,300



Pro Forma Capitalization

Select Balance Sheet Items (\$K)	Unaudited Combined Pro Forma as of Sept 30, 2013
Cash & Cash Equivalents	\$11,740
Revolver	30,186
Term Loan	23,750
Subordinated Loan	10,000
Series B Redeemable Preferred Stock	13,448
Capitalized Leases	132
Total Debt	\$77,516
Shareholder Equity	81,736
Total Capitalization	\$159,252

Commentary

Term Loan

- Amortizing \$15.0 million per year

Revolver

- Outstanding loan balance builds over the year ahead of Holiday season
- Loan balance historically declines to zero for 30 days in first quarter of year
- Amended loan agreement requires revolver to decline to a maximum of \$16.5 million for 30 days in Q1 2014 and Q1 2015

Subordinated Debt

- PIK interest at 10% for first year rising to 20% thereafter

Series B Preferred

- Mandatorily redeemable on September 28, 2030 or upon a liquidation event



Parametric Sound Merger with Turtle Beach



- Highly profitable with ~\$200 million in net revenue
- 50% revenue CAGR from 2010-2012
- Market leader in gaming headsets
- Over 35 years audio technology commercialization
- Broad global distribution and strong retail relationships
- Disruptive audio technology breakthrough
- 26 issued, 31 pending patents
- Consumer, health care & commercial applications
- Just starting product commercialization
- Largely R&D focused

An **audio innovation company** with deep audio **technology expertise** and relevant **experience developing and commercializing** audio technologies across a range of **large addressable markets**

