



**TURTLE BEACH CORPORATION**

44 South Broadway, 4<sup>th</sup> Floor  
White Plains, NY 10601  
Tel: 914.345.2255  
Fax: 914.345.2266

December 14, 2023

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporate Finance  
Office of Manufacturing  
100 F Street, NE  
Washington, DC 20549  
Attn: Mindy Hooker and Martin James

**Re: Turtle Beach Corporation  
Form 10-K for Fiscal Year Ended December 31, 2022  
Response Dated October 6, 2023  
File No. 001-35465**

Dear Ms. Hooker and Mr. James:

On behalf of Turtle Beach Corporation (the “*Company*”), this letter responds to the additional comment issued by the staff of the Division of Corporate Finance, Office of Manufacturing (the “*Staff*”) of the U.S. Securities and Exchange Commission (“*Commission*”) in a letter dated November 30, 2023 relating to the Company’s Annual Report on Form 10-K for the fiscal year ended December 31, 2022 that was filed with the Commission on March 29, 2023 and the Response Letter from the Company on October 6, 2023. For your convenience, the Staff’s comment is included in this letter and is followed by the response of the Company.

Form 10-K for Fiscal Year Ended December 31, 2022

Item 7. Management’s Discussion and Analysis of Financial Condition and Results of Operations  
Results of Operations  
Key Performance Indicators and Non-GAAP Measures, page 27

- 1) **Comment:** We have reviewed your response to prior comments 1 and 2. Based on your responses, the adjustments to your non-GAAP financial measures for employee and executive retention costs and for inventory and component related reserves appear to be normal operating expenses necessary to operate your business. As such, these adjustments are inconsistent with Question 100.01 of the Non-GAAP Financial Measures Compliance & Disclosure Interpretations. Please revise your non-GAAP measures in future filings to remove these adjustments.

**Response:** The Company respectfully acknowledges the Staff’s comment and will revise its non-GAAP measures in future filings to remove the adjustments for employee and executive retention costs and for inventory and component related reserves, in accordance with the Staff’s comment.

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If you have any questions or if you require additional information, please do not hesitate to contact me at (858) 914-4461.

Sincerely,

/s/ John T. Hanson  
Chief Financial Officer  
Turtle Beach Corporation

cc: Megan Wynne, General Counsel, Turtle Beach Corporation

