

TURTLE BEACH CORP

FORM SD (Specialized Disclosure Report)

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**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

FORM SD
Specialized Disclosure Report

TURTLE BEACH CORPORATION

(Exact name of registrant as specified in its charter)

Nevada
(State or other jurisdiction of
incorporation or organization)

001-35465
(Commission File
Number)

27-2767540
(I.R.S. Employer
Identification Number)

12220 Scripps Summit Drive, Suite 100
San Diego, California 92131
(Address of principal executive offices)

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(Name and telephone number, including area code, of the person to contact in connection with this report)

Check the appropriate box to indicate the rule pursuant to which this form is being filed, and provide the period to which the information in this form applies:

Rule 13p-1 under the Securities Exchange Act (17 CFR 240.13p-1) for the reporting period from January 1 to December 31, 2016.

Introduction

This Specialized Disclosure Report on Form SD (this "Form SD") of Turtle Beach Corporation (herein referred to as the "Company," "we," "us," or "our") for the year ended December 31, 2016 is presented to comply with Rule 13p-1 (the "Rule") under the Securities Exchange Act of 1934, as amended (the "Exchange Act"). The Securities and Exchange Commission ("SEC") adopted the Rule pursuant to Section 1502 of the Dodd-Frank Wall Street Reform and Consumer Protection Act to address conflict minerals. The Rule requires companies whose manufactured products contain minerals originating in the Democratic Republic of the Congo and the adjoining countries (collectively the "Covered Countries") to publicly disclose information related to such use. The minerals currently subject to SEC's disclosure requirements, referred to as "conflict minerals," are columbite-tantalite (coltan), cassiterite, wolframite and gold, and their derivatives, including tin, tantalum and tungsten ("3TG"). These requirements apply to registrants regardless of the geographic origin of the conflict minerals and whether or not the trading in those minerals benefits armed groups.

If a registrant has reason to believe that any of the conflict minerals in their supply chain may have originated in a Covered Country, or if a registrant is unable to determine the country of origin of those conflict minerals, then the registrant must exercise due diligence on the source and chain of custody of those conflict minerals. The registrant must annually submit a Specialized Disclosure Report and Conflict Minerals Report to the SEC that includes a description of those due diligence measures.

Section 1 - Conflict Mineral Disclosure

Item 1.01 Conflict Minerals Disclosure and Report

Our business is a leading provider of feature-rich headset solutions for use across multiple platforms and innovative patent-protected sound technology that delivers immersive, directional audio, offering unique potential benefits in a variety of commercial, and consumer devices. We designed our due diligence measures to conform with the due diligence framework provided by the Organisation for Economic Co-operation and Development ("OECD") and undertook the following measures:

- reviewed our conflict minerals program as part of our overall corporate compliance program;
- conducted an internal business review to evaluate the presence of conflict minerals in our products and identify 3TG suppliers of components or products containing necessary conflict minerals;
- engaged with 3TG suppliers to encourage them to provide requested information to meet our expectations in 2016; and
- continued to communicate the Company's policies and expectation to 3TG suppliers.

The analysis of our products determined that conflict minerals can be found in certain of our products. All 3TG minerals included in our systems are sourced as prefabricated component parts. We do not directly source minerals as raw material.

As a result, in order to determine whether the 3TG included in certain of our products is derived from any Covered Countries we relied on information provided to us by our manufacturing partners on the origin of any 3TG included in our products, including sources of 3TG that are supplied to them from their sub-tier suppliers.

Description of Reasonable Country of Origin Efforts

Our Reasonable Country of Origin Inquiry primarily consisted of conducting a supply-chain survey of our direct first-tier product suppliers, and due diligence on the source and chain of custody of any Conflict Minerals contained therein (the "Covered Products"). As indicated above, we are a purchaser of electronic components that contain Conflict Minerals. The methods we used to try to determine the origin of the Conflict Minerals in the Covered Products included:

- sending letters to our direct suppliers and explaining the Rule;
 - soliciting survey responses from relevant suppliers of components of the Covered Products, using the standard Conflict Minerals Reporting Template designed by the Electronic Industry Citizenship Coalition ("EICC") and the Global e-Sustainability Initiative ("GeSI");
 - sending reminders to suppliers who did not respond to our requests for information; and
 - reviewing responses we received from our suppliers and following up with them to obtain clarifications or additional information.
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