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

**SCHEDULE 13G**

Under the Securities Exchange Act of 1934  
(Amendment No. 0)\*

**Turtle Beach Corporation**

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(Name of Issuer)

Common Stock, par value \$0.001  
(Title of Class of Securities)

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900450206  
(CUSIP Number)

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August 9, 2024  
(Date of Event which Requires Filing of this Statement)

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Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

- Rule 13d-1(b)  
 Rule 13d-1(c)  
 Rule 13d-1(d)

\*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

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NAMES OF REPORTING PERSONS	
1.	I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)
	Linmar Capital Fund, LP
CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP	
2.	(see instructions)
	(a) <input type="checkbox"/>
	(b) <input checked="" type="checkbox"/>
SEC USE ONLY	
CITIZENSHIP OR PLACE OF ORGANIZATION	
4.	Delaware
SOLE VOTING POWER	
5.	0
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	SHARED VOTING POWER
	6. 1,142,926*
	SOLE DISPOSITIVE POWER
	7. 0
SHARED DISPOSITIVE POWER	
8.	1,142,926*
AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON	
9.	0
CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES	
10.	(see instructions) <input type="checkbox"/>
PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)	
11.	5.5%*
TYPE OF REPORTING PERSON (see instructions)	
12.	PN

NAMES OF REPORTING PERSONS	
1.	I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)
	Garnet Equity Capital Holdings, Inc.
CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP	
2.	(see instructions)
	(a) <input type="checkbox"/>
	(b) <input checked="" type="checkbox"/>
SEC USE ONLY	
CITIZENSHIP OR PLACE OF ORGANIZATION	
4.	Delaware
SOLE VOTING POWER	
5.	0
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	SHARED VOTING POWER
	6. 1,142,926*
	SOLE DISPOSITIVE POWER
	7. 0
SHARED DISPOSITIVE POWER	
8.	1,142,926*
AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON	
9.	0
CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES	
10.	(see instructions) <input type="checkbox"/>
PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)	
11.	5.5%*
TYPE OF REPORTING PERSON (see instructions)	
12.	IA, CO

NAMES OF REPORTING PERSONS	
1.	I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)
	AMS Investors, LLC
CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP	
2.	(see instructions)
	(a) <input type="checkbox"/>
	(b) <input checked="" type="checkbox"/>
3. SEC USE ONLY	
CITIZENSHIP OR PLACE OF ORGANIZATION	
4.	Delaware
5. SOLE VOTING POWER	
	0
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	6. SHARED VOTING POWER
	1,142,926*
	7. SOLE DISPOSITIVE POWER
	0
8. SHARED DISPOSITIVE POWER	
	1,142,926*
9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON	
	0
10. CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES	
	(see instructions) <input type="checkbox"/>
11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)	
	5.5%*
12. TYPE OF REPORTING PERSON (see instructions)	
	IA, OO

NAMES OF REPORTING PERSONS	
1.	I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)
	Joseph A. Cohen
CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP	
2.	(see instructions)
	(a) <input type="checkbox"/>
	(b) <input checked="" type="checkbox"/>
SEC USE ONLY	
CITIZENSHIP OR PLACE OF ORGANIZATION	
4.	United States
SOLE VOTING POWER	
5.	0
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	SHARED VOTING POWER
	6. 1,142,926*
	SOLE DISPOSITIVE POWER
	7. 0
SHARED DISPOSITIVE POWER	
8.	1,142,926*
AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON	
9.	0
CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES	
10.	(see instructions) <input type="checkbox"/>
PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)	
11.	5.5%*
TYPE OF REPORTING PERSON (see instructions)	
12.	IN, HC

NAMES OF REPORTING PERSONS	
1.	I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)
	Abraham Morris Shamah
CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (see instructions)	
2.	(a) <input type="checkbox"/>
	(b) <input checked="" type="checkbox"/>
SEC USE ONLY	
CITIZENSHIP OR PLACE OF ORGANIZATION	
4.	United States
SOLE VOTING POWER	
5.	0
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	SHARED VOTING POWER
	6. 1,142,926*
	SOLE DISPOSITIVE POWER
	7. 0
SHARED DISPOSITIVE POWER	
8.	1,142,926*
AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON	
9.	0
CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (see instructions) <input type="checkbox"/>	
PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)	
11.	5.5%*
TYPE OF REPORTING PERSON (see instructions)	
12.	IN, HC

**Item 1.**

- (a) Name of Issuer  
Turtle Beach Corporation (the "Issuer")
- Address of Issuer's Principal Executive Offices
- (b) 44 South Broadway, 4th Floor  
White Plains, New York 10601

**Item 2.**

- Name of Person Filing:  
Linmar Capital Fund, LP
- (a) Garnet Equity Capital Holdings, Inc.  
AMS Investors, LLC  
Joseph A. Cohen  
Abraham Morris Shamah
- Address of the Principal Office or, if none, residence
- (b) 575 Madison Ave, Suite 1601  
New York, NY 10022
- Citizenship
- Linmar Capital Fund, LP – Delaware
- (c) Garnet Equity Capital Holdings, Inc. – Delaware  
AMS Investors, LLC – Delaware  
Joseph A. Cohen – United States  
Abraham Morris Shamah – United States
- (d) Title of Class of Securities  
Common Stock
- (e) CUSIP Number  
900450206

**Item 3. If this statement is filed pursuant to §§240.13d-1(b) or 240.13d-2(b) or (c), check whether the person filing is a:** N/A

**Item 4. Ownership.**

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

Amount beneficially owned:

- Linmar Capital Fund, LP - 1,142,926\*
- (a) Garnet Equity Capital Holdings, Inc. - 1,142,926\*  
AMS Investors, LLC - 1,142,926\*  
Joseph A. Cohen - 1,142,926\*  
Abraham Morris Shamah - 1,142,926\*

Percent of class:

- Linmar Capital Fund, LP – 5.5%\*
- (b) Garnet Equity Capital Holdings, Inc. – 5.5%\*  
AMS Investors, LLC – 5.5%\*  
Joseph A. Cohen – 5.5%\*  
Abraham Morris Shamah – 5.5%\*
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(c) Number of shares as to which the person has:

Sole power to vote or to direct the vote

Linmar Capital Fund, LP – 0

(i) Garnet Equity Capital Holdings, Inc. – 0

AMS Investors, LLC – 0

Joseph A. Cohen – 0

Abraham Morris Shamah – 0

Shared power to vote or to direct the vote

Linmar Capital Fund, LP - 1,142,926\*

(ii) Garnet Equity Capital Holdings, Inc. - 1,142,926\*

AMS Investors, LLC - 1,142,926\*

Joseph A. Cohen - 1,142,926\*

Abraham Morris Shamah - 1,142,926\*

Sole power to dispose or to direct the disposition of

Linmar Capital Fund, LP – 0

(iii) Garnet Equity Capital Holdings, Inc. – 0

AMS Investors, LLC – 0

Joseph A. Cohen – 0

Abraham Morris Shamah – 0

Shared power to dispose or to direct the disposition of

Linmar Capital Fund, LP – 5.5%\*

(iv) Garnet Equity Capital Holdings, Inc. – 5.5%\*

AMS Investors, LLC – 5.5%\*

Joseph A. Cohen – 5.5%\*

Abraham Morris Shamah – 5.5%\*

*Instruction.* For computations regarding securities which represent a right to acquire an underlying security *see* §240.13d-3(d)(1).

\*The Common Stock (the “Shares”) reported herein include (i) Shares held by Linmar Capital Fund, LP (“Linmar”) and (ii) Shares which Linmar may acquire through the exercise of options. Linmar is managed by Garnet Equity Capital Holdings, Inc. (“Garnet Equity”) and AMS Investors, LLC (“AMS”, and together with Garnet Equity, the “Managers”). Mr. Cohen and Mr. Shamah are the control persons of the Managers.

The percentages reported herein are calculated based upon the statement in the Issuer’s Form 10-Q filed with the SEC on August 8, 2024, that there were 20,754,274 Shares outstanding as of July 31, 2024, plus the approximate number of Shares Linmar has the right to acquire through the exercise of certain of its options in accordance with Rule 13d-3(d)(1)(i) of the Act. For the sake of clarity, the holdings of the Reporting Persons reported herein are as of the filing date of this Schedule 13G.

By virtue of such relationships, the reporting persons may be deemed to have shared voting and dispositive power with respect to the Shares reported herein. Each of the reporting persons disclaims beneficial ownership of the Shares reported herein except to the extent of each of their pecuniary interest therein, if any.

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**Item 5. Ownership of Five Percent or Less of a Class.**

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following: [ ]

*Instruction.* Dissolution of a group requires a response to this item.

**Item 6. Ownership of More than Five Percent on Behalf of Another Person.**

N/A

**Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company.**

N/A

**Item 8. Identification and Classification of Members of the Group.**

N/A

**Item 9. Notice of Dissolution of Group.**

N/A

**Item 10. Certification.**

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

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**SIGNATURE**

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: August 19, 2024

Linmar Capital Fund, LP

By: Garnet Equity Capital Holdings, Inc., its investment manager

By: /s/ Joseph A. Cohen  
Joseph A. Cohen, President

AMS Investors, LLC

By: /s/ Abraham Morris Shamah  
Abraham Morris Shamah, Managing Member

Garnet Equity Capital Holdings, Inc.

By: /s/ Joseph A. Cohen  
Joseph A. Cohen, President

Joseph A. Cohen

By: /s/ Joseph A. Cohen  
Individually

Abraham Morris Shamah

By: /s/ Abraham Morris Shamah  
Individually

The original statement shall be signed by each person on whose behalf the statement is filed or his authorized representative. If the statement is signed on behalf of a person by his authorized representative other than an executive officer or general partner of the filing person, evidence of the representative's authority to sign on behalf of such person shall be filed with the statement, provided, however, that a power of attorney for this purpose which is already on file with the Commission may be incorporated by reference. The name and any title of each person who signs the statement shall be typed or printed beneath his signature.

Note. Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See s.240.13d-7 for other parties for whom copies are to be sent.

Attention. Intentional misstatements or omissions of fact constitute Federal criminal violations (see 18 U.S.C. 1001).

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JOINT FILING STATEMENT  
PURSUANT TO RULE 13D-1(K)(1)

CUSIP No. 900450206

The undersigned hereby consent and agree to the joint filing of Schedule 13G under the Securities Exchange Act of 1934, as amended, with respect to the Common Stock of Turtle Beach Corporation together with any or all amendments thereto, when and if required. The parties hereto further consent and agree to file this Joint Filing Statement pursuant to Rule 13d-1(k)(1)(iii) as an exhibit to Schedule 13G, thereby incorporating the same into such Schedule 13G.

This Joint Filing Statement may be terminated by any of the undersigned upon written notice or such lesser period of notice as the undersigned may mutually agree.

Dated: August 19, 2024

Linmar Capital Fund, LP

By: Garnet Equity Capital Holdings, Inc., its investment manager

By: /s/ Joseph A. Cohen

Joseph A. Cohen, President

AMS Investors, LLC

By: /s/ Abraham Morris Shamah

Abraham Morris Shamah, Managing Member

Garnet Equity Capital Holdings, Inc.

By: /s/ Joseph A. Cohen

Joseph A. Cohen, President

Joseph A. Cohen

By: /s/ Joseph A. Cohen

Joseph A. Cohen, Individually

Abraham Morris Shamah

By: /s/ Abraham Morris Shamah

Individually

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