

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934
(Amendment No.1)*

Turtle Beach Corporation
(Name of Issuer)

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

900450206
(CUSIP Number)

September 30, 2024
(Date of Event Which Requires Filing of this Statement)

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 the disclosures provided in a prior cover page.

The information required in 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).

CUSIP No 900450206

1. NAME OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

Windward Management LP

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)

(a)
(b)

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

5. SOLE VOTING POWER

0

6. SHARED VOTING POWER

619,260

7. SOLE DISPOSITIVE POWER

0

8. SHARED DISPOSITIVE POWER

619,260

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

619,260

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

3.0%

12. TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

PN

CUSIP No 900450206

1. NAME OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

Windward Management LLC

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)

(a)
(b)

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

5. SOLE VOTING POWER

0

6. SHARED VOTING POWER

619,260

7. SOLE DISPOSITIVE POWER

0

8. SHARED DISPOSITIVE POWER

619,260

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

619,260

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

3.0%

12. TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

OO

CUSIP No 900450206

1. NAME OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

Marc Chalfin

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)

(a)
(b)

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

United States of America

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

5. SOLE VOTING POWER

0

6. SHARED VOTING POWER

619,260

7. SOLE DISPOSITIVE POWER

0

8. SHARED DISPOSITIVE POWER

619,260

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

619,260

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

3.0%

12. TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

IN

CUSIP No 900450206

1. NAME OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

Windward Management Partners Master Fund, Ltd.

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)

(a)
(b)

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

Cayman Islands

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

5. SOLE VOTING POWER

0

6. SHARED VOTING POWER

619,260

7. SOLE DISPOSITIVE POWER

0

8. SHARED DISPOSITIVE POWER

619,260

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

619,260

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

3.0%

12. TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

OO

CUSIP No 900450206

Item 1. (a). Name of Issuer:
Turtle Beach Corporation

(b). Address of Issuer's Principal Executive Offices:
44 South Broadway, 4th Floor
White Plains, New York 10601

Item 2. (a). Name of Person Filing:
This Schedule 13G is filed by the following (the "Reporting Persons"): (1) Windward Management LP (the "Adviser"); (2) Windward Management LLC (the "GP"); (3) Marc Chalfin; and (4) Windward Management Partners Master Fund Ltd. (the "Fund"). The Fund is a private investment vehicle. The Fund and a separately managed account managed by the Adviser (the "Account") directly beneficially own the Common Stock, par value \$0.0001 per share reported in this Statement. The Adviser is the investment manager of the Fund and the Account. The GP is the general partner of the Adviser. Marc Chalfin is the controlling member of the GP. The Adviser, the GP and Marc Chalfin may be deemed to beneficially own the Common Stock, par value \$0.001 per share directly beneficially owned by the Fund and the Account. Each Reporting Person disclaims beneficial ownership with respect to any Common Stock, par value \$0.001 per share other than the Common Stock, par value \$0.001 per share directly beneficially owned by such Reporting Person.

(b). Address of Principal Business Office, or if None, Residence:
The principal business office of the Reporting Persons is 1691 Michigan Avenue, Suite 510, Miami Beach, FL 33139.

(c). Citizenship:
Windward Management LP – Delaware
Windward Management LLC – Delaware
March Chalfin – United States of America
Windward Management Partners Master Fund, Ltd. – Cayman Islands

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

(e). CUSIP Number:
900450206

Item 3. If This Statement is filed pursuant to ss.240.13d-1(b) or 240.13d-2(b), or (c), check whether the person filing is a

- (a) Broker or dealer registered under Section 15 of the Exchange Act (15 U.S.C. 78c).
- (b) Bank as defined in Section 3(a)(6) of the Exchange Act (15 U.S.C. 78c).
- (c) Insurance company as defined in Section 3(a)(19) of the Exchange Act (15 U.S.C. 78c).
- (d) Investment company registered under Section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8).
- (e) An investment adviser in accordance with § 240.13d-1(b)(1)(ii)(E);
- (f) An employee benefit plan or endowment fund in accordance with § 240.13d-1(b)(1)(ii)(F);
- (g) A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(G);
- (h) A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C.1813);
- (i) A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);
- (j) Group, in accordance with s.240.13d-1(b)(1)(ii)(J).

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.

(a) Amount beneficially owned:

619,260 shares deemed beneficially owned by Windward Management LP
619,260 shares deemed beneficially owned by Windward Management LLC
619,260 shares deemed beneficially owned by Marc Chalfin
619,260 shares deemed beneficially owned by Windward Management Partners Master Fund, Ltd.

(b) Percent of class:

3.0% deemed beneficially owned by Windward Management LP
3.0% deemed beneficially owned by Windward Management LLC
3.0% deemed beneficially owned by Marc Chalfin
3.0% deemed beneficially owned by Windward Management Partners Master Fund, Ltd.

Number of shares as to which Windward Management LP has:

(i)	Sole power to vote or to direct the vote	0
(ii)	Shared power to vote or to direct the vote	619,260
(iii)	Sole power to dispose or to direct the disposition of	0
(iv)	Shared power to dispose or to direct the disposition of	619,260

Number of shares as to which Windward Management LLC has:

(i)	Sole power to vote or to direct the vote	0
(ii)	Shared power to vote or to direct the vote	619,260
(iii)	Sole power to dispose or to direct the disposition of	0
(iv)	Shared power to dispose or to direct the disposition of	619,260

Number of shares as to which Marc Chalfin has:

(i)	Sole power to vote or to direct the vote	0
(ii)	Shared power to vote or to direct the vote	619,260
(iii)	Sole power to dispose or to direct the disposition of	0
(iv)	Shared power to dispose or to direct the disposition of	619,260

Number of shares as to which Windward Management Partners Master Fund, Ltd. has:

(i)	Sole power to vote or to direct the vote	0
(ii)	Shared power to vote or to direct the vote	619,260
(iii)	Sole power to dispose or to direct the disposition of	0
(iv)	Shared power to dispose or to direct the disposition of	619,260

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 [X].

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

If any other person is known to have the right to receive or the power to direct the receipt of dividends from, or the proceeds from the sale of, such securities, a statement to that effect should be included in response to this item and, if such interest relates to more than five percent of the class, such person should be identified. A listing of the shareholders of an investment company registered under the Investment Company Act of 1940 or the beneficiaries of employee benefit plan, pension fund or endowment fund is not required.

N/A

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

If a parent holding company has filed this schedule, pursuant to Rule 13d-1(b)(1)(ii)(G), so indicate under Item 3(g) and attach an exhibit stating the identity and the Item 3 classification of the relevant subsidiary. If a parent holding company has filed this schedule pursuant to Rule 13d-1(c) or Rule 13d-1(d), attach an exhibit stating the identification of the relevant subsidiary.

N/A

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

If a group has filed this schedule pursuant to §240.13d-1(b)(1)(ii)(J), so indicate under Item 3(j) and attach an exhibit stating the identity and Item 3 classification of each member of the group. If a group has filed this schedule pursuant to §240.13d-1(c) or §240.13d-1(d), attach an exhibit stating the identity of each member of the group.

N/A

Item 9. Notice of Dissolution of Group.

Notice of dissolution of a group may be furnished as an exhibit stating the date of the dissolution and that all further filings with respect to transactions in the security reported on will be filed, if required, by members of the group, in their individual capacity. See Item 5.

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, other than activities solely in connection with a nomination under § 240.14a-11.

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.

November 14, 2024

(Date)

Windward Management LP*

By: Windward Management LLC, its general partner

/s/ Marc Chalfin

By: Marc Chalfin

Title: Managing Member

Windward Management LLC*

/s/ Marc Chalfin

By: Marc Chalfin

Title: Managing Member

Windward Management Partners Master Fund, Ltd.

/s/ Marc Chalfin

By: Marc Chalfin

Title: Authorized Signatory

Marc Chalfin*

/s/ Marc Chalfin

* This reporting person disclaims beneficial ownership of these reported securities except to the extent of its pecuniary interest therein, and this report shall not be deemed an admission that any such person is the beneficial owner of these securities for purposes of Section 16 of the U.S. Securities Exchange Act of 1934, as amended, or for any other purpose.

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

AGREEMENT

The undersigned agree that this Schedule 13G, dated November 14, 2024, relating to the Common Stock, par value \$0.001 per share of Turtle Beach Corporation shall be filed on behalf of the undersigned.

November 14, 2024

(Date)

Windward Management LP

By: Windward Management LLC, its general partner

/s/ Marc Chalfin

By: Marc Chalfin

Title: Managing Member

Windward Management LLC

/s/ Marc Chalfin

By: Marc Chalfin

Title: Managing Member

Windward Management Partners Master Fund, Ltd.

/s/ Marc Chalfin

By: Marc Chalfin

Title: Authorized Signatory

Marc Chalfin

/s/ Marc Chalfin
