

SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No. 2)\*

Turtle Beach Corporation  
(Name of Issuer)

Common Stock, Par Value \$.001  
(Title of Class of Securities)

900450206  
(CUSIP Number)

December 31, 2020  
(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this  
Schedule 13G 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) Names of Reporting Persons. I.R.S. Identification Nos. of  
Above Persons (entities only):

AWM Investment Company, Inc.

(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, United States

Number of Shares Beneficially  
Owned by Each Reporting Person  
With

(5) Sole Voting Power:  
1,095,543\*\*

(6) Shared Voting Power: 0\*\*

(7) Sole Dispositive Power:  
1,095,543\*\*

(8) Shared Dispositive Power: 0\*\*

(9) Aggregate Amount Beneficially Owned by Each Reporting  
Person: 1,095,543\*\*

(10) Check if the Aggregate Amount in Row (9) Excludes Certain Shares  
(See Instructions):

(11) Percent of Class Represented by Amount in Row (9): 7.0%\*\*

(12) Type of Reporting Person (See Instructions): IA

\*\*AWM Investment Company, Inc., a Delaware corporation ("AWM"), is the  
investment adviser to Special Situations Cayman Fund, L.P. ("CAYMAN"),  
Special Situations Fund III QP, L.P. ("SSFQP"), Special Situations  
Private Equity Fund, L.P. ("SSPE") Special Situations Technology Fund,  
L.P. ("TECH") and Special Situations Technology Fund II, L.P. ("TECH

II?). (CAYMAN, SSFQP, SSPE, TECH and TECH II will hereafter be referred to as the ?Funds?). As the investment adviser to the Funds, AWM holds sole voting and investment power over 100,692 shares of Common Stock of the Issuer (the ?Shares?) and 79,528 Warrants\*\*\* to purchase Shares held by CAYMAN, 270,978 Shares and 212,736 Warrants\*\*\* to purchase Shares held by SSFQP, 63,129 Shares and 88,000 Warrants\*\*\* to purchase Shares held by SSPE, 4,485 Shares and 24,881 Warrants\*\*\* to purchase Shares held by TECH and 106,259 Shares and 144,855 Warrants\*\*\* to purchase Shares held by TECH II. See Items 2 and 4 of this Schedule for additional information.

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\*\*\* The Warrants described herein may only be exercised to the extent that the total number of Common Shares then beneficially owned does not exceed 9.99% of the outstanding shares.

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

Item 1(b). Address of Issuer?s Principal Executive Offices:

11011 Via Frontera, Suite A/B  
San Diego, California 92127

Item 2(a). Name of Person Filing:

The person filing this report is AWM Investment Company, Inc., a Delaware corporation (?AWM?), which is the investment adviser to Special Situations Cayman Fund, L.P., a Cayman Islands Limited Partnership (?CAYMAN?), Special Situations Fund III QP, L.P., a Delaware limited partnership (?SSFQP?), Special Situations Private Equity Fund, L.P., a Delaware limited partnership (?SSPE?), Special Situations Technology Fund, L.P., a Delaware limited partnership (?TECH?) and Special Situations Technology Fund II, L.P., a Delaware limited partnership (?TECH II?), (CAYMAN, SSFQP, SSPE, TECH and TECH II, will hereafter be referred to as the ?Funds?). The principal business of each Fund is to invest in equity and equity-related securities and other securities of any kind or nature.

Austin W. Marxe (?Marxe?), David M. Greenhouse (?Greenhouse?) and Adam C. Stettner (?Stettner?) are members of: SSCayman, L.L.C., a Delaware limited liability company (?SSCAY?), the general partner of CAYMAN. Greenhouse and Stettner are members of: MGP Advisers Limited Partnership, a Delaware limited partnership (?MGP?), the general partner of SSFQP; MG Advisers, L.L.S., a Delaware limited liability company (?MG?), the general partner of SSPE and SST Advisers, L.L.C., a Delaware limited liability company (?SSTA?), the general partner of TECH and TECH II. Marxe, Greenhouse and Stettner are also controlling principals of AWM.

Item 2(b). Address of Principal Business Office or, if None, Residence:

The principal business address for AWM is c/o Special Situations Funds, 527 Madison Avenue, Suite 2600, New York, NY 10022.

Item 2(c). Citizenship: AWM is a Delaware Corporation.

Item 2(d). Title of Class of Securities: Common Stock, Par Value \$.001

Item 2(e). CUSIP No.: 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:  
Not Applicable.

Item 4. Ownership

(a) Amount Beneficially Owned: 1,095,543\*\*

(b) Percent of Class: 7.0%\*\*

(c) Number of Shares as to which the person has:

(i) sole power to vote or to direct the vote: 1,095,543\*\*

(ii) shared power to vote or to direct the vote: 0\*\*

(iii) sole power to dispose or to direct the disposition of:

(iv) shared power to dispose or to direct the disposition  
of: 0\*\*

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\*\* AWM is the investment adviser to each of the Funds. As the investment adviser to the Funds, AWM holds sole voting and investment power over 100,692 shares of Common Stock of the Issuer (the ?Shares?) and 79,528 Warrants\*\*\* to purchase Shares held by CAYMAN, 270,978 Shares and 212,736 Warrants\*\*\* to purchase Shares held by SSFQP, 63,129 Shares and 88,000 Warrants\*\*\* to purchase Shares held by SSPE, 4,485 Shares and 24,881 Warrants\*\*\* to purchase Shares held by TECH and 106,259 Shares and 144,855 Warrants\*\*\* to purchase Shares held by TECH II. Marxe, Greenhouse and Stettner are members of: SSCAY, the general partner of CAYMAN. Greenhouse and Stettner are members of MGP, the general partner of SSFQP; MG, the general partner of SSPE; and SSTA, the general partner of TECH and TECH II. Marxe, Greenhouse and Stettner are also controlling principals of AWM.

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. \_\_\_

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

Not Applicable.

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

Not Applicable.

Item 8. Identification and Classification of Members of the Group

Not Applicable.

Item 9. Notice of Dissolution of Group

Not Applicable.

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.

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: February 11, 2021

AWM INVESTMENT COMPANY, INC.

By:/s/ Adam Stettner  
Name: Adam Stettner  
Title: Vice President

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

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