

Declaration of Authorization

We

Name: Voyetra Turtle Beach, Inc.
Address: 150 Clearbrook Rd Suite 162 Elmsford, NY 10523 U.S.A.
City: New York
Country: U.S.A.

Declare that:

Name Representative of agent: Gene Chang ⁽¹⁾
Agent Company name: QuieTek Corp.
Address: Fl.2, No.345, Xin-hu 2nd Rd., Nei-hu District
City: Taipei
Country: Taiwan

is authorized to apply for Certification of the following product(s):

Product description: PX3 RX
Type designation: TB300-2240-01
Trademark: TURTLE BEACH

on our behalf.

Date: 2011/04/27

City: New York

Name: Carmine J. Bonanno ⁽²⁾

Function: President & CEO

Signature:

A handwritten signature in black ink, appearing to read 'Carmine J. Bonanno', written over a dotted line.