

**Electronic Articles of Incorporation
For**

P07000022877
FILED
February 20, 2007
Sec. Of State
thampton

TURTLE BEACH DESTIN, INC.

The undersigned incorporator, for the purpose of forming a Florida profit corporation, hereby adopts the following Articles of Incorporation:

Article I

The name of the corporation is:

TURTLE BEACH DESTIN, INC.

Article II

The principal place of business address:

1050 U.S. HIGHWAY 98 EAST
#101E
DESTIN, FL. US 32541

The mailing address of the corporation is:

1050 U.S. HIGHWAY 98 EAST
#101E
DESTIN, FL. US 32541

Article III

The purpose for which this corporation is organized is:

ANY AND ALL LAWFUL BUSINESS.

Article IV

The number of shares the corporation is authorized to issue is:

500

Article V

The name and Florida street address of the registered agent is:

J. JEROME MILLER
415 MOUNTAIN DRIVE
SUITE 3
DESTIN, FL. 32541

I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: J. JEROME MILLER

Article VI

The name and address of the incorporator is:

J. JEROME MILLER, ATTORNEY AT LAW
415 MOUNTAIN DRIVE
SUITE 3
DESTIN, FLORIDA 32541

Incorporator Signature: J. JEROME MILLER

Article VII

The initial officer(s) and/or director(s) of the corporation is/are:

Title: D/P
JOHN COLLIER DOBBS
1050 U.S. HIGHWAY 98 EAST, #101E
DESTIN, FL. 32541 US

Title: D/S
JAMES K DOBBS III
5170 SANDERLIN AVENUE SUITE 102
MEMPHIS, TN. 38117 US

Title: D
CATHERINE D ELEAZER
217 COLONIAL ROAD
MEMPHIS, TN. 38117 US