

The Singing Machine Company, Inc.  
6301 NW 5th Way, Suite 2900, Fort Lauderdale, FL, 33309, U.S.A.

Mar. 09, 2023

Office of Engineering Technology  
Federal Communications Commission  
7435 Oakland Mills Road  
Columbia, MD 21046  
USA

**Subject: Explanation of differences between product types**

FCC ID: 2AAXO-SML2400  
Models: SML2400, SML2450, SML2460, SML2400XX,  
SML2450XX, SML2460XX (XX means unit color, it can be A to Z or  
N/A)

To Whom It May Concern:

We, The The Singing Machine Company Inc. hereby declare that the  
model : SML2400 is identical with the model : SML2450, SML2460, SML2400XX,  
SML2450XX, SML2460XX (XX means unit color, it can be A to Z or N/A), except  
the model name.

Except for the different above, no other modification is performed.

Sincerely,

The Singing Machine Company Inc.  
Signature:

A handwritten signature in black ink, appearing to read 'Gary Atkinson', with a horizontal line extending to the right.

[Gary Atkinson, General Manager]