The Singing Machine Company Inc.

Mar.30, 2021

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-SML2350

Model Number: SML2350, SML2350XX(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 models are identical except the model name and appearance color.

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

Sincerely,

Signature:

The Singing Machine Company Inc. Contact person: Gary Atkinson