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

Aug. 01, 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-ISM1090 Models: iSM1090, iSM1095, iSM1090XX, iSM1095XX (XX means unit color, it can be A to Z or N/A)

To Whom It May Concern:

We, The Singing Machine Company, Inc. hereby declare that all the series models are the same as the test model except for the model names and the color of appearance.

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

Sincerely,

The Singing Machine Company, Inc. Signature:

[Gary Atkinson, CEO]