

The Singing Machine Company Inc.

May 26, 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-ISM2040

Model Number: iSM2040, iSM2030, iSM2045, iSM2030XX, iSM2040XX,
iSM2045XX (XX means unit color, it can be A to Z or N/A)

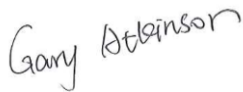
To Whom It May Concern:

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:

A handwritten signature in cursive script that reads "Gary Atkinson".

The Singing Machine Company Inc.
Contact person: Gary Atkinson