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

Apr. 28, 2022

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-SMC2040

Models: SMC2040, SMC2030, SMC2045, SMC2030XX,

SMC2040XX, SMC2045XX (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 the model: SMC2040 is identical with the model: SMC2030, SMC2045, SMC2030XX, SMC2040XX, SMC2045XX (XX means unit color, it can be A to Z or N/A), The appearance color is different, the electronic circuit is the same.

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

Sincerely,

Gary Atherson

The Singing Machine Company, Inc. Signature:

[Gary Atkinson, General Manager]