

The Singing Machine Company Inc.

July 14, 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-SMM107U

Model Number: SMM107U, SMM107, SMM107A, SMM107XX (X is reserved  
for future color change, it can be 0-9, A-Z or NA)


**To Whom It May Concern:**

We, The The Singing Machine Company Inc. hereby declare that the models are  
identical except the model name and the color of appearance.

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