

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

Mar. 19, 2019

**Innovation, Science and Economic
Development Canada
Certification & Engineering Bureau**
P.O. Box 11490, Station H
3701 Carling Avenue, (Building 94)
Ottawa, Ontario K2H 8S2

Subject: Explanation of differences between product types

IC: 11387A-SMK198
Model Number: SMK198, SMK178

To Whom It May Concern:

We, The The Singing Machine Company, Inc. hereby declare that the model : SMK198 is identical with the model : SMK178, except the model name , front appearance and function(SMK198 has function with "sound effects" and "voice effects" and "songs". SMK178 doesn't have them, but their PCB is the same).

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

Sincerely,

The Singing Machine Company, Inc.

Signature:

A handwritten signature in black ink, appearing to read 'Gary Atkinson', with a horizontal line extending to the right.

[Gary Atkinson, CEO]