

The Singing Machine Company Inc.

July 28, 2020

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-SMM548

Model Number: SMM548XX (X is reserved for future color change, it can be 0-9, A-Z or NA)

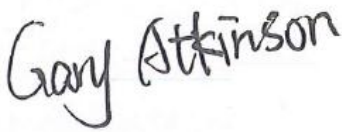
To Whom It May Concern:

We, The Singing Machine Company Inc. hereby declare
that the model : SMM548XX (X is reserved for future color change, it can be
0-9, A-Z or NA) is identical with the model : SMM548, except
the model name and appearance color..

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

Sincerely,

Signature:

A handwritten signature in black ink that reads "Gary Atkinson". The signature is written in a cursive, slightly slanted style.

The Singing Machine Company Inc.
Contact person: Gary Atkinson