

The Singing Machine Company, Inc

Federal Communications Commission
7435 Oakland Mills Road
Columbia MD 21046

Subject: Request for Confidentiality

FCC ID: 2AAXO-SMCMIC

Whom It May Concern:

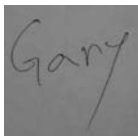
Pursuant to the provisions of Sections 0.457 and 0.459 of the Commission's rules (47 CFR §§ 0.457, 0.459), we are requesting the Commission to withhold the following attachments as confidential document from public disclosure indefinitely.

Schematic Diagram
Block Diagram
Circuit Description
Theory of Operation

Above mentioned document contains detailed system and equipment description are considered as proprietary information in operation of the equipment. The public disclosure of above documents might be harmful to our company and would give competitor an unfair advantage in the market.

It is our understanding that all measurement test reports, FCC ID label format and correspondent during certification review process cannot be granted as confidential documents and those information will be available for public review once the grant of equipment authorization is issued.

Best Regards

A square image containing a handwritten signature in dark ink. The signature appears to be the name "Gary" written in a cursive, slightly slanted style.

Gary Atkinson

President

The Singing Machine Company. Inc

January 7, 2014