The Singing Machine Company, Inc.

Re: Request for confidentiality

Applicant: [The Singing Machine Company, Inc.]

FCC ID: [2AAXO-SML2088]

To whom it may concern,

Permanent Confidentiality

Request is hereby submitted by The Singing Machine Company, Inc. to withhold permanently from public review certain portions of the application for equipment certification for the referenced FCC identifiers. This request for confidentiality is made pursuant to 47 CFR 0.457(d) and 0.459 of the FCC Rules. In particular, the following sections of the application are to be kept permanently confidential:

- Schematics
- Detailed Block diagrams
- Detailed Operational/Functional Description

Short-term Confidentiality

Request is hereby submitted by The Singing Machine Company, Inc. to withhold from public review for a period of 45 days from the date of the Grant of Equipment Authorization and prior to marketing, certain portions of the application for equipment certification for the referenced FCC identifiers. This request for confidentiality is made pursuant to 47 CFR 0.457(d) and 0.459 of the FCC Rules. In particular, the following sections of the application are to be kept confidential for a period of 45 days from the date of Authorization:

- Test setup photos
- External photos
- Internal photos
- User manual

Rationale for request for confidentiality:

The Singing Machine Company, Inc. has invested considerable time and materials in research and development to produce the referenced product. Permanent confidentiality: Disclosure of the permanently confidential portions of this application to competitors would not only give them significant competitive advantages in developing similar products, but would also disclose successful implementation of unpublished, leading edge technology developed by us. Short term confidentiality: Disclosure of the short-term confidential portions of this application during the period of importation and/or distribution would reveal key aspects of proprietary technology to competitors and diminish the value of our investment in research and development.

If you have questions or need further information, please contact the undersigned.

Sincerely,

CEO

The Singing Machine Company, Inc.