

Model difference letter

June 28, 2017

Dear MET Reviewer,

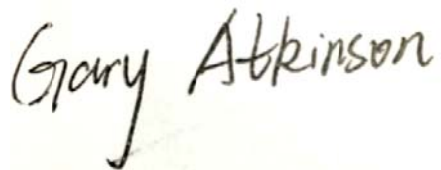
This is a new Application from **The Singing Machine Company, Inc.**

SMM465, SMM466 and **SMM467** are identical in interior structure, electrical circuits, components and appearance, only different in model name.

Thank you for your cooperation!

Yours sincerely,

Signatory:

A handwritten signature in black ink that reads "Gary Atkinson". The signature is written in a cursive style and is positioned above a faint, light-colored rectangular stamp.

Name:	Gary Atkinson
Position:	CEO
Company Name:	The Singing Machine Company, Inc.
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