



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 3720

March 10, 2011

Mr. Gary Atkinson  
Chief Executive Officer  
The Singing Machine Company, Inc.  
6601 Lyons Road  
Building A-7  
Coconut Creek, FL 33073

**Re: The Singing Machine Company, Inc.**  
**Form 10-K for the fiscal year ended March 31, 2010**  
**Filed July 14, 2010**  
**File No. 0-24968**

Dear Mr. Atkinson:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Larry Spigel  
Assistant Director