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SINGING MACHINE CO INC Form 8-K August 15, 2003

SECURITIES AND EXCHANGE COMMISSION WASHINGTON, DC 20549

FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(D) OF THE SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): August 14, 2003

THE SINGING MACHINE COMPANY, INC. _____

(Exact Name of Registrant as Specified in its Charter)

Delaware

(State or Other Jurisdiction of Incorporation)

0 - 2496895-3795478 _____ (IRS Employer Identification No.)

(Commission File Number)

6601 Lyons Road, Bldg. A-7 Coconut Creek, FL 33073

(Address of Principal Executive Offices) (Zip Code)

(954) 596-1000

(Registrant's Telephone Number, Including Area Code)

______ (Former Name or Former Address, if Change Since Last Report)

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS

- (c) Exhibits.
- 99.1 The Singing Machine Company, Inc. Press Release dated August 14, 2003

ITEM 9. REGULATION FD DISCLOSURE

On August 14, 2003, The Singing Machine Company, Inc. (the "Company") issued a press release commenting on its financial results for the first quarter ended March 31, 2003. The information contained in this Report on Form 8-K is furnished pursuant to Item 12 (Results of Operation and Financial Condition).

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A copy of the press release issued on August 14, 2003 is attached hereto as Exhibit 99.1.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereto duly authorized.

THE SINGING MACHINE COMPANY, INC.

Date: August 14, 2003

By: /s/ April Green

April Green Chief Financial Officer

EXHIBIT INDEX

Exhibit No. Description

99.1 Press Release of The Singing Machine Company, Inc. dated August 14, 2003