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SINGING MACHINE CO INC
Form 8-K
August 17, 2004

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 16, 2004

THE SINGING MACHINE COMPANY, INC.

(Exact Name of Registrant as Specified in its Charter)

Delaware

(State or Other Jurisdiction of Incorporation)

0-24968

95-3795478

(Commission File Number)

(IRS Employer Identification No.)

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 16, 2004

ITEM 12. RESULTS OF OPERATION AND FINANCIAL CONDITION

On August 16, 2004, The Singing Machine Company, Inc. issued a press
release commenting on its financial results for the three months ended June 30,

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2004. A copy of the press release issued on August 16, 2004 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 16, 2004

By: /s/ Jeff Barocas

Jeff Barocas
Chief Financial Officer

EXHIBIT INDEX

Exhibit No. -----	Description -----
99.1	Press Release of The Singing Machine Company, Inc. dated August 16, 2004