

SINGING MACHINE CO INC
 Form 3/A
 May 03, 2007

FORM 3 UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

OMB APPROVAL

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INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934,
 Section 17(a) of the Public Utility Holding Company Act of 1935 or Section
 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *

Â KONCEPTS
 INTERNATIONAL LTD

(Last) (First) (Middle)

5F SHING DAO INDUSTRIAL
 BUILDING,Â 232 ABERDEEN
 MAIN ROAD

(Street)

ABERDEEN,Â K3Â 00000

(City) (State) (Zip)

2. Date of Event Requiring Statement

(Month/Day/Year)
 07/25/2006

3. Issuer Name and Ticker or Trading Symbol
 SINGING MACHINE CO INC [SMD]

4. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

___ Director ___X___ 10% Owner
 ___ Officer ___ Other
 (give title below) (specify below)

5. If Amendment, Date Original Filed(Month/Day/Year)

05/02/2007

6. Individual or Joint/Group Filing(Check Applicable Line)
 ___X___ Form filed by One Reporting Person
 ___ Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Beneficially Owned

1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
Common Stock, \$0.01 par value	12,875,536	D	Â

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

SEC 1473 (7-02)

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)	3. Title and Amount of Securities Underlying Derivative Security	4. Conversion or Exercise	5. Ownership Form of	6. Nature of Indirect Beneficial Ownership (Instr. 5)
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	Date Exercisable	Expiration Date	(Instr. 4)	Amount or Number of Shares	Price of Derivative Security	Derivative Security: Direct (D) or Indirect (I) (Instr. 5)	
			Title				
Warrants	Â (1)	Â (1)	Common stock, \$0.01 par value	5,000,000	\$ (1)	D	Â

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
KONCEPTS INTERNATIONAL LTD 5F SHING DAO INDUSTRIAL BUILDING 232 ABERDEEN MAIN ROAD ABERDEEN, Â K3Â 00000	Â	Â X	Â	Â

Signatures

/s/ Philip Lau - Chairman 05/03/2007

__Signature of Reporting Person Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 5(b)(v).
 - ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) Out of 5,000,000 warrants sold by the Issuer to the Reporting Person on July 25, 2006, (i) warrants to purchase up to 2,500,000 shares of the Issuer's common stock at an exercise price of \$.233 per share expire on July 25, 2007, (ii) warrants to purchase up to 1,250,000 shares of the Issuer's common stock at an exercise price of \$.28 per share expire on July 25, 2009, and (iii) warrants to purchase up to 1,250,000 shares of the Issuer's common stock at an exercise price of \$.35 per share expire on July 25, 2010.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, See Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.