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SINGING MACHINE CO INC Form NT 10-K June 29, 2007

SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

FORM 12b-25

Commission File Number 000-24968

NOTIFICATION OF LATE FILING

			NOIL	FICATION	OF LAIE F	TLING				
	Form 10-K		_ Form	11-K	_ For	rm 20-F		_	Form	10-Q
	For Per	riod Ende	d: March 3	1, 2007						
		-	on Form 1 on Form 2			Transition Transition	-			
	For the	e Transit	ion Period	Ended: _						
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ide			tion relat	-		the filing	g check	ed a	above,	
				PAR	ΤΙ					
			RE	GISTRANT	INFORMATI	ON				

Full name of registrant

Former name if applicable
Address of principal executive office
City, state and zip code

The Singing Machine Company, Inc.
6601 Lyons Road, Bldg. A-7
Coconut Creek, Florida 33073

PART II RULE 12b-25 (b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25 (b), the following should be completed. (Check box if appropriate.)

- (a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
- (b) The subject annual report, semi-annual report, transition report on Form 10-K, 20-F, 11-K or Form 10-Q, or portion thereof will be filed on or before the 15th calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q, or portion thereof will be filed on or before the fifth calendar day following the prescribed due date; and
- (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

| X |

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PART III NARRATIVE

State below in reasonable detail the reasons why Form 10-K, 11-K, 20-F, 10-Q, N-SAR or the transition report portion thereof could not be filed within the prescribed time period.

The registrant is in the process of preparing and reviewing the financial information of the Company. The process of compiling and disseminating the information required to be included in the Form 10-K for the relevant fiscal year, as well as the completion of the required review of the Company's financial information, could not be completed without incurring undue hardship and expense. The registrant undertakes the responsibility to file such annual report no later than fifteen days after its original date.

PART IV
OTHER INFORMATION

(1) Name and telephone number of person to contact in regard to this notification

Danny Zheng, CFO (954) 596-1000 (Name) (Area Code) (Telephone Number)

(2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If the answer is no, identify report(s).

|X| Yes |_| No

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?

|_| Yes |X| No

If so: attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

The Singing Machine Company, Inc.

----Name of Registrant as Specified in Charter.

Has caused this notification to be signed on its behalf by the undersigned thereunto duly authorized.

Date: June 29, 2007 By: /s/ Danny Zheng

Danny Zheng

Chief Financial Officer