

SINGING MACHINE CO INC  
Form 8-K  
April 24, 2008

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 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): April 23, 2008**

**THE SINGING MACHINE COMPANY, INC.**  
(Exact name of registrant as specified in its charter)

Delaware  
(State or other jurisdiction  
of incorporation)

0-24968  
(Commission File Number)

95-3795478  
(IRS Employer  
Identification No.)

6601 Lyons Road, Bldg. A-7, Coconut Creek, Florida 33073  
(Address of principal executive offices and Zip Code)

Registrant's telephone number, including area code (954) 596-1000

Copies to:  
Darrin M. Ocasio, Esq.  
Sichenzia Ross Friedman Ference LLP  
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New York, New York 10018  
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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

**Item 5.02 Hiring of Executive Management.**

Effective April 23, 2008, Mr. Gary Atkinson has been appointed to the position of General Counsel with the Company and will join the Executive Team. Gary Atkinson is the son of Carol Lau, Chairwoman of the Company's Board of Directors. There are no understandings or arrangements between Mr. Atkinson and any other person pursuant to which Mr. Atkinson was appointed as General Counsel. Mr. Atkinson has not entered into a transaction, nor was there any proposed transaction between Mr. Atkinson and the Company at any time since the beginning of the Company's last fiscal year.

**Gary Atkinson**

Mr. Atkinson is a licensed attorney in the State of Georgia and is currently seeking admission to the State Bar of Florida. He graduated from the University of Rochester with a Bachelors Degree in Economics and has been awarded a dual-degree J.D./M.B.A. from Case Western Reserve University School of Law and Weatherhead School of Management.

**Item 9.01 Financial Statements and Exhibits.**

(a)

**Exhibits.**

**Exhibit**

**Number**

**Description**

99.1 Press Release, dated April 24, 2008 issued by The Singing Machine Company, Inc. (Filed herewith)

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**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 hereunto duly authorized.

**THE SINGING MACHINE, COMPANY, INC.**

Date: April 23, 2008

/s/ Anton Handal  
Anton Handal  
Chief Executive Officer

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