

SINGING MACHINE CO INC
Form 8-K
May 13, 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): May 9, 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.
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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))
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Item 5.02 Departure of Principal Officer.

Mr. Danny Zheng informed The Singing Machine Company, Inc. (“the Company”) on May 9, 2008 that he is resigning from his position of Chief Financial Officer effective May 23, 2008. Mr. Zheng cites the need to devote more time to pursuing his MBA and time with his family as the principal reasons for his resignation. Mr. Zheng did not resign as the result of any disagreement with the Company on any matter relating to the Company's operations, policies or practices. The Company has decided to amicably terminate Mr. Zheng’s employment contract and has no immediate plans to appoint a replacement for him.

Item 9.01 Financial Statements and Exhibits.

(a) Exhibits.

| Exhibit Number | Description |
|-----------------------|-------------------------------------------------------------------------------------------------|
| 99.1 | Press Release, dated May 12, 2008 issued by The Singing Machine Company, Inc. (Filed herewith). |

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: May 12, 2008

/s/ Anton Handal

Anton Handal

Chief Executive Officer
