Merkin Stewart A Form 5 May 23, 2013

### FORM 5

#### **OMB APPROVAL**

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

OMB Number: 3235-0362 January 31,

1.0

no longer subject to Section 16. Form 4 or Form 5 obligations may continue.

Check this box if

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See Instruction
1(b). Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934,
Form 3 Holdings Section 17(a) of the Public Utility Holding Company Act of 1935 or Section
Reported 20(1) fold I Market 1940.

Form 4 30(h) of the Investment Company Act of 1940

Transactions Reported

1. Name and Address of Reporting Person \* 2. Issuer Name **and** Ticker or Trading Merkin Stewart A Symbol 5. Relationship of Reporting Person(s) to Issuer

SINGING MACHINE CO INC
[SMDM] (Check all applicable)

C/O THE SINGING MACHINE COMPANY, INC., 6301 NW 5TH WAY, SUITE 2900

(Street) 4. If Amendment, Date Original 6. Individual or Joint/Group Reporting

Filed(Month/Day/Year)

(check applicable line)

#### FORT LAUDERDALE,, FLÂ 33309

\_X\_ Form Filed by One Reporting Person \_\_\_ Form Filed by More than One Reporting Person

(City)	(State) Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned										
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned at end of Issuer's	7. Nature of Indirect Beneficial Ownership (Instr. 4)			
				Amount	(A) or (D)	Price	Fiscal Year (Instr. 3 and 4)	(Instr. 4)			
Common stock (1)	12/02/2011	Â	J4	41,667	A	\$ 0.11	304,958	D	Â		
Common stock (1)	01/24/2013	Â	J4	22,727	A	\$ 0.14	347,685	D	Â		

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

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.

SEC 2270 (9-02)

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#### Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number Derivative Securities Acquired ( or Disposed (D) (Instr. 3, 4, and 5)	A) d of	6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount Underlying Securitie (Instr. 3 and 4)	
					(A)	(D)	Date Exercisable	Expiration Date	Title	Amou or Numb of Sha
Options for Common Stock (2)	\$ 0.12	03/31/2012	Â	J4	20,000	Â	03/30/2013	03/30/2022	Common Stock	20,0
Options for Common Stock (2)	\$ 0.18	03/31/2013	Â	J4	20,000	Â	03/30/2014	03/30/2023	Common Stock	20,0

## **Reporting Owners**

Kelationships					
Director	10% Owner	Officer	Other		
ÂΧ	Â	Â	Â		
		Director 10% Owner	Director 10% Owner Officer   X  Â		

### **Signatures**

\s\ Stewart 05/22/2013 Merkin Date

FORT LAUDERDALE,, FLÂ 33309

\*\*Signature of Reporting Person

### **Explanation of Responses:**

- If the form is filed by more than one reporting person, see Instruction 4(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) All stock grants were awarded as part of the Company's annual director compensation plan.
- (2) All options were granted as part of the Company's annual director compensation plan.

Note: File three copies of this Form, one of which must be manually signed. If space provided 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.

Reporting Owners 2