

Merkin Stewart A
 Form 5
 May 15, 2009

FORM 5

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

OMB APPROVAL

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 Form 3 Holdings Reported Form 4 Transactions Reported

ANNUAL STATEMENT OF CHANGES IN 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

1. Name and Address of Reporting Person *
 Merkin Stewart A

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

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

(Last) (First) (Middle)

3. Statement of Issuer's Fiscal Year Ended (Month/Day/Year)
 03/31/2009

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

6601 LYONS ROAD, BUILDING A7

(Street)

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

6. Individual or Joint/Group Reporting

(check applicable line)

COCONUT CREEK, FL 33073

Form Filed by One Reporting Person
 Form Filed by More than One Reporting Person

(City) (State) (Zip)

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 Fiscal Year (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Ownership (Instr. 4)
				(A) or (D) Price			
Common Stock	11/11/2005	^	J4	1,174 A \$ 0.71	1,174	D	^
Common Stock	09/27/2006	^	J4	7,813 A \$ 0.32	8,987	D	^
Common Stock	06/30/2007	^	J4	2,688 A \$ 0.93	11,675	D	^
Common	10/08/2008	^	J4	5,556 A \$	17,231	D	^

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Stock ⁽¹⁾

0.45

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

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(9-02)

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 of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Underlying Securities (Instr. 3 and 4)	Amount or Number of Shares
					(A)	(D)	Date Exercisable	Expiration Date	Title	
Options for Common Stock	\$ 0.32	03/31/2006	Â	J4	20,000	Â	03/30/2007	03/30/2016	Common Stock	20,000
Options for Common Stock	\$ 0.93	03/31/2007	Â	J4	20,000	Â	03/30/2008	03/30/2017	Common Stock	20,000
Options for Common Stock	\$ 0.45	03/31/2008	Â	J4	20,000	Â	03/30/2009	03/30/2018	Common Stock	20,000
Options for Common Stock ⁽²⁾	\$ 0.11	03/31/2009	Â	J4	20,000	Â	03/30/2010	03/30/2019	Common Stock	20,000

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Merkin Stewart A 6601 LYONS ROAD, BUILDING A7 COCONUT CREEK, FL 33073	Â X	Â	Â	Â

Signatures

/s/ Stewart
Merkin

05/15/2009

__Signature of
Reporting Person

Date

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.