



FEB 16 2006

Food and Drug Administration  
9200 Corporate Boulevard  
Rockville MD 20850

Ms. Robin K. Blankenbaker  
Quality and Compliance Manager  
Medical Action Industries, Incorporated  
25 Heywood Road  
Arden, North Carolina 28704

Re: K042526  
Trade/Device Name: OR Towel, Sterile and Non Sterile  
Regulation Number: 878.4370  
Regulation Name: Surgical Drape and Drape Accessories  
Regulatory Class: II  
Product Code: KXX  
Dated: April 18, 2005  
Received: April 18, 2005

Dear Ms. Blankenbaker:

This letter corrects our substantially equivalent letter of April 25, 2005.

We have reviewed your Section 510(k) premarket notification of intent to market the device referenced above and have determined the device is substantially equivalent (for the indications for use stated in the enclosure) to legally marketed predicate devices marketed in interstate commerce prior to May 28, 1976, the enactment date of the Medical Device Amendments or to devices that have been reclassified in accordance with the provisions of the Federal Food, Drug, and Cosmetic Act (Act) that do not require approval of a premarket approval (PMA). You may, therefore, market the device, subject to the general controls provisions of the Act. The general controls provisions of the Act include requirements for annual registration, listing of devices, good manufacturing practice, labeling, and prohibitions against misbranding and adulteration.

If your device is classified (see above) into either class II (Special Controls) or class III (PMA), it may be subject to additional controls. Existing major regulations affecting your device can be found in the Code of Federal Regulations, Title 21, Parts 800 to 898. In addition, FDA may publish further announcements concerning your device in the Federal Register.

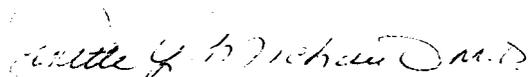
Page-2 Ms. Blankenbaker

Please be advised that FDA's issuance of a substantial equivalence determination does not mean that FDA has made a determination that your device complies with other requirements of the Act or any Federal statutes and regulations administered by other Federal agencies. You must comply with all the Act's requirements, including, but not limited to: registration and listing (21 CFR Part 807); labeling (21 CFR Part 801); good manufacturing practice requirements as set forth in the quality systems (QS) regulation (21 CFR Part 820); and if applicable, the electronic product radiation control provisions (sections 531-542 of the Act); 21 CFR 1000-1050.

This letter will allow you to continue marketing your device as described in your Section 510(k) premarket notification. The FDA finding of substantial equivalence of your device to a legally marketed predicate device results in a classification for your device and thus, permits your device to proceed to the market.

If you desire specific advice for your device on our labeling regulation (21 CFR Part 801), please contact the Office of Compliance at (240) 276-0115. Also, please note the regulation entitled, "Misbranding by reference to premarket notification" (21CFR Part 807.97). You may obtain other general information on your responsibilities under the Act from the Division of Small Manufacturers, International and Consumer Assistance at its toll-free number (800) 638-2041 or (301) 443-6597 or at its Internet address <http://www.fda.gov/cdrh/dsma/dsmamain.html>

Sincerely yours,



Chiu Lin, Ph.D.

Director

Division of Anesthesiology, General Hospital,

Infection Control and Dental Devices

Office of Device Evaluation

Center for Devices and

Radiological Health

Enclosure

## Indications for Use

510(k) Number (if known): K042526

Device Name: Single Use Disposable OR Towel, Sterile and Non Sterile

Indications For Use: Single Use Disposable OR Towel is typically used for draping, body fluid absorption, and hand drying in an OR application

Prescription Use \_\_\_\_\_  
(Part 21 CFR 801 Subpart D)

AND/OR

Over-The-Counter Use

(PLEASE DO NOT WRITE BELOW THIS LINE-CONTINUE ON ANOTHER PAGE  
IF NEEDED)

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Concurrence of CDRH, Office of Device Evaluation (ODE)

(Division Sign-Off)  
Division of Anesthesiology, General Hospital,  
Infection Control, Dental Devices

510(k) Number: K042526