



Food and Drug Administration
9200 Corporate Boulevard
Rockville MD 20850

MAR 14 2002

Comfort Orthopedic Co., LTD.
Mr. Eric Lee
120 Nan Shiang Tsuen, Shoei Shang Shiang
Chia-Yi, Taiwan
China

Re: K020451
Trade Name: Comfort Wheelchairs
Regulation Number: 890.3850
Regulation Name: Wheelchair, mechanical
Regulatory Class: I
Product Code: IOR
Dated: February 22, 2002
Received: March 4, 2002

Dear Mr. Lee:

We have reviewed your Section 510(k) premarket notification of intent to market the device referenced above and we have determined the device is substantially equivalent (for the indications for use stated in the enclosure) to 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 application (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 such 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.

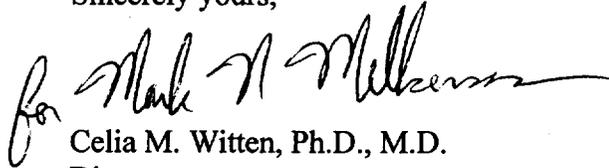
Please be advised that FDA's issuance of a substantial equivalence determination does not mean that FDA has made a determination that your device complies with other requirements of the Act or any Federal statutes and regulations administered by other Federal agencies. You must comply with all the Act's 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.

Page 2 – Mr. Eric Lee

This letter will allow you to begin 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 and additionally 21 CFR Part 809.10 for *in vitro* diagnostic devices), please contact the Office of Compliance at (301) 594-4659. Additionally, for questions on the promotion and advertising of your device, please contact the Office of Compliance at (301) 594-4639. Also, please note the regulation entitled, "Misbranding by reference to premarket notification" (21CFR Part 807.97). Other general information on your responsibilities under the Act may be obtained 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,

A handwritten signature in black ink, appearing to read "for Celia M. Witten". The signature is written in a cursive style and is positioned to the left of the typed name.

Celia M. Witten, Ph.D., M.D.
Director
Division of General, Restorative
and Neurological Devices
Office of Device Evaluation
Center for Devices and
Radiological Health

Enclosure

510(k) Number (if known): K020451

Device Name: Comfort Wheelchairs

Indications For Use:

The intended use of the Comfort Wheelchairs is to provide mobility to persons restricted to a sitting position.

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

Concurrence of CDRII, Office of Device Evaluation (ODE)

for Mark A. Williams

(Division Sign-Off)
Division of General, Restorative
and Neurological Devices

510(k) Number K020451

Prescription Use
(Per 21 CFR 801.109)

OR

Over-The-Counter Use