DEPARTMENT OF HEALTH & HUMAN SERVICES

Public Health Service

Food and Drug Administration
9200 Corporate Boulevard
Rockville MD 20850

DEC 1 8 2003

Comfort Orthopedic Company, LTD
Eric H.C. Lee
No. 120 Nan Shiang Tsuen
Shoei Shang Shiang
Chia-Yi, Taiwan
China

Re: K031618
Trade/Device Name: COMFORT Standing Wheelchair, Hero 2
Regulation Number: 890.3900
Regulation Name: Wheelchair, standup
Regulatory Class: II
Product Codes: IPL
Dated: November 5, 2003
Received: November 10, 2003

Dear: Mr. Lee:

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 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.

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), please contact the Office of Compliance at (301) 594-4659. 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,

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): TBA

DEVICE NAME: *COMFORT Standing Wheelchair, HERO 2*

Intended Use:

The device is a product which changes people position not only from sitting to standing and standing to sitting but also reclines and lifts the seat and back position. The product provides indoor and outdoor mobility.

Target Population:

For all individuals who need a standing Wheelchair with the possibility to change positions and who can not stand on their feet themselves such as people with spinal cord injury, spina bifida, cerebral palsy, multiple sclerosis, muscular dystrophy, polio, rheumatism, etc..

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

Concurrence of CDRH, office of Device Evaluation (ODE)

Prescription Use _____ OR Over—The—Counter—Use ✓

(Per 21 CFR 801.109) (Optional Format 1-2-96)

for Mark N Milham

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

510(k) Number K031618

F1