

EXHIBIT 2

**Heart Sync Inc.
5643 Plymouth Rd.
Ann Arbor, Mi 48105
Phone: 800-828-4681
Fax: 734-213-5640**

SEP 24 2008

**Contact: Stephen Shulman, President
May 22, 2008
510(k) Summary**

1. Identification of the Device:
Proprietary-Trade Name: "Heart Sync" Pediatric Radiotranslucent Multifunction Electrodes, model # Pediatric-100.

Classification Name: DC-defibrillator
Common/Usual Name: Defibrillator Electrode

2. Equivalent legally marketed devices: This is identical in function to the Pad Pro K020288.
3. Indications for Use: The Heart Sync Pediatric Radiotranslucent Multifunction Electrodes are indicated for use in external pacing, defibrillation and monitoring applications as a non-sterile, disposable device for single patient use only. The electrodes provide the conductive interface between the defibrillator and/or the external transcutaneous (noninvasive) cardiac pacemaker and the patient's skin. The electrode is intended for use on pediatric patients whose weight is less than 25 kg. When a patient requires defibrillation, cardioversion or external pacing, these electrodes will be applied to the patient and connected to the instrument. This device is intended for use on defibrillators whose output is classified as low power (360 joule maximum).

Compatible with Medtronic Physio Control, Zoll, Hewlett-Packard, Philips Medical, and Welch-Allyn models of monophasic and bi-phasic defibrillators, external pacemakers.

4. Description of the Devices: Features & Benefits:

The electrodes are multifunction because they can be used for defibrillation, pacing, cardioversion, and monitoring. Heart Sync electrodes can be used on Physio Control, Zoll, Hewlett-Packard, Philips and Welch-Allyn makes and models of monophasic and bi-phasic defibrillator. Radiotranslucent "One Pad System" enables the pads to stay with the patient as they move through departments. Heart Sync has an electrode for any clinical need or patient situation. Heart Sync can provide onsite conversion of current cables to accept the Heart Sync electrodes. The polymer adhesive gel provides contact for uniform current distribution and more effective defibrillation and pacing.

Model differentiation:

Model	Feature/difference
Pediatric PEDIATRIC-100	Pad Conductive Area 35.3. sq cm.
Predicate K020288	Pad Conductive Area 36.9 sq cm

5. Safety and Effectiveness, comparison to predicate device:

Comparison Areas	PadPro K 020288	"Heart Sync" Pediatric PEDIATRIC-100
Indications for use	For use as disposable electrodes for Semi-automatic and manual external defibrillators for monitoring, pacing, cardioversion, and defibrillation	SAME
Where used	Hospitals and Paramedic situations	SAME
Basic features	Radiotranslucent, non sterile, latex free, single patient use, self adhesive, in sealed foil pouch.	SAME
Standard met	21CFR 898.12 Performance standard; ANSI/AAMI DF-39 (3.3.19) standard, self adhesive electrodes for monitoring and defibrillation	SAME

6. Conclusion In all respects, the Heart Sync System Defibrillator Electrodes are substantially equivalent to other electrodes that are legally marketed for this purpose. The device meets the standards referenced above.



Food and Drug Administration
9200 Corporate Boulevard
Rockville MD 20850

SEP 24 2008

Heart Sync LLC
c/o Mr. Stephen Shulman
Managing Partner
5643 Plymouth Road
Ann Arbor, MI 48105

Re: K081442

Trade/Device Name: "Heart Sync" Pediatric Radiotranslucent Multifunction Electrodes
Regulation Number: 21 CFR 870.5300
Regulation Name: DC-defibrillator (including paddles)
Regulatory Class: Class II
Product Code: LDD
Dated: September 15, 2008
Received: September 16, 2008

Dear Mr. Shulman:

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

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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 Center for Devices and Radiological Health's (CDRH's) Office of Compliance at (240) 276-3464. Also, please note the regulation entitled, "Misbranding by reference to premarket notification" (21 CFR Part 807.97). For questions regarding postmarket surveillance, please contact CDRH's Office of Surveillance and Biometrics' (OSB's) Division of Postmarket Surveillance at 240-276-3474. For questions regarding the reporting of device adverse events (Medical Device Reporting (MDR)), please contact the Division of Surveillance Systems at 240-276-3464. 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 (240) 276-3150 or at its Internet address <http://www.fda.gov/cdrh/industry/support/index.html>.

Sincerely yours,



Bram D. Zuckerman, M.D.

Director

Division of Cardiovascular Devices

Office of Device Evaluation

Center for Devices and

Radiological Health

Enclosure

j) Indications for Use

510(k) Number _____

Device Name: "Heart Sync" Pediatric Radiotranslucent Multifunction Electrodes

The Heart Sync Pediatric Radiotranslucent Multifunction Electrodes are indicated for use in external pacing, defibrillation and monitoring applications as a non-sterile, disposable device for single patient use only. The electrodes provide the conductive interface between the defibrillator and/or the external transcutaneous (noninvasive) cardiac pacemaker and the patient's skin. The electrode is intended for use on pediatric patients whose weight is less than 25 kg. When a patient requires defibrillation, cardioversion or external pacing, these electrodes will be applied to the patient and connected to the instrument. This device is intended for use on defibrillators whose output is classified as low power (360 joule maximum).

Compatible with Medtronic Physio Control, Zoll, Hewlett-Packard, Philips Medical, and Welch-Allyn models of monophasic and bi-phasic defibrillators, external pacemakers.

Prescription Use X _____ OR Over the Counter Use _____

Concurrence of CDRH, Office of Device Evaluation (ODE)

(Per 21 CFR 801.109)



(Division Sign-Off)
Division of Cardiovascular Devices

510(k) Number K081442