DEPARTMENT OF HEALTH & HUMAN SERVICES

Public Health Service

Food and Drug Administration
9200 Corporate Boulevard
Rockville MD 20850

FEB 2 8 2001

Haenglim Seowon Corporation
C/O Mr. Yun Chol Cho
Secretary
City Business Service & Information Corporation
34-69 Leavitt Street
Flushing, New York 11354

Re: K002827
Trade Name: MAC Acupuncture Needle
Regulatory Class: II
Product Code: MQX
Dated: December 11, 2000
Received: January 25, 2001

Dear Mr. Cho:

We have reviewed your Section 510(k) 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 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). 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 (Premarket Approval), 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 895. A substantially equivalent determination assumes compliance with the Current Good Manufacturing Practice requirements, as set forth in the Quality System Regulation (QS) for Medical Devices: General regulation (21 CFR Part 820) and that, through periodic QS inspections, the Food and Drug Administration (FDA) will verify such assumptions. Failure to comply with the GMP regulation may result in regulatory action. In addition, FDA may publish further announcements concerning your device in the Federal Register. Please note:

this response to your premarket notification submission does not affect any obligation you might have under sections 531 through 542 of the Act for devices under the Electronic Product Radiation Control provisions, or other Federal laws or regulations.

This letter will allow you to begin marketing your device as described in your 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 809.10 for in vitro diagnostic devices), please contact the Office of Compliance at (301) 594-4692. 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 807.97). Other general information on your responsibilities under the Act may be obtained from the Division of Small Manufacturers 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,

Timothy A. Ulatowski
Director
Division of Dental, Infection Control
and General Hospital Devices
Office of Device Evaluation
Center for Devices and
Radiological Health

Enclosure

K002827

510(k) Number: K002827

Device Name: Mac acupuncture Needles

Indications for Use:

Mac acupuncture Needles will be used for "Intended to pierce the skin in the practice of acupuncture by qualified practitioners of acupuncture as determined by the states."

(Please do not write below this line-continue on another page if needed)

Concurrence of CDRH, Office of Device Evaluation (ODE)

Katherine Cucerite

(Division Sign-Off)
Division of Dental, Infection Control,
and General Hospital Devices
510(k) Number K002827