EXHIBIT 2

SUMMARY OF SAFETY AND EFFECTIVENESS DATA

K022492

K nneth J. Berk
80 Oakland Street
P O Box 780
W atertown, MA 02472 USA

Telephone: 617-926-6666
Fax: 617-926-6262
Email: Pulpdent@pulpdent.com

DEVICE NAME: ***PULPDENT Semi-Gel Etch***

PREDICATE DEVICES: Pulpdent Etch-Rite 38 % Phosphoric Acid Etching Gel
Pulpdent Etch-All 10 % Phosphoric Acid Etching Gel
Ortho Direct Enamel Etch

DESCRIPTION AND INTENDED USE:

Pulpdent Semi-Gel Etch is a 35% phosphoric acid etchant in a viscous liquid form. It is used by the dental professional to etch dentin, enamel and glass ionomer cements.

COMPARISON WITH PREDICATE PRODUCTS:

PULPDENT Semi-Gel Etch is substantially equivalent in design, composition and intended use to the products listed above. Please see Exhibit 4 for the entire comparison.

SAFETY AND EFFECTIVENESS:

General usage of the predicate products over more than 10 years indicates a high benefit-to-risk ratio. There is no evidence of short-term or long-term risk or suspicion of any problems. In addition, the predicate products listed above have been given 510 (k) Premarket approval as Class II Dental Devices under CFR 872.3690. Please see Exhibit 4 for 510(k) numbers.

DEPARTMENT OF HEALTH & HUMAN SERVICES

Public Health Service

Food and Drug Administration
9200 Corporate Boulevard
Rockville MD 20850

OCT 11 2002

Mr. Kenneth J. Berk
Director
Pulpdent Corporation
80 Oakland Street
Watertown, Massachusetts 02472

Re: K022492
Trade/Device Name: Pulpdent Semi-Gel Etch
Regulation Number: 872.3670
Regulation Name: Resin Impression Tray Material
Regulatory Class: II
Product Code: 76 EBF
Dated: July 25, 2002
Received: July 29, 2002

Dear Mr. Berk:

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 and additionally 21 CFR Part 809.10 for in vitro diagnostic devices), please contact the Office of Compliance at (301) 594-4613. 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,

Timothy A. Ulatowski
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 STATEMENT

510 (k) Number *(if known)* K022492

Device Name ***PULPDENT SEMI-GEL ETCH***

Indications for Use:

PULPDENT SEMI-GEL ETCH is a 35% phosphoric acid etchant in a viscous liquid form. It is used by the dental professional to etch dentin, enamel and glass ionomer cements.

Please do not write below this line. Continue on another page if needed.

Concurrence of CDRH, Office of Device Evaluation (ODE)

Prescription Use _____ or Over-The-Counter Use

(Per 21 CFR 801.109)

R S Betz DDS for Dr S. Runner

(Division Sign-Off)

Division of Anesthesiology, General Hospital, Infection Control, Dental Devices

510(k) Number K022492