K040236

APR 2 0 2004

EXHIBIT 2

SUMMARY OF SAFETY AND EFFECTIVENESS DATA

Kenneth J. Berk
80 Oakland Street
PO Box 780
Watertown, MA 02472 USA

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

DEVICE:
Trade Name: ***PULPDENT VLC RESIN CEMENT***
Classification Name: Dental Cement
FDA Product Code: 76 EMA, 21 CFR Part 872.3275

PREDICATE DEVICE:

Pulpdent Post Cement
Pulpdent ResiLute
Kuraray / J. Morita Panavia F
ESPE Compolute Aplicap
Ivoclar / Vivadent Variolink II

DESCRIPTION AND INTENDED USE:

PULPDENT VLC Resin Cement is a fluoride-releasing, visible light cure dental resin cement that contains no Bisphenol A. It is used to permanently cement ceramic restorations, such as Cerec, porcelain crowns, inlays, onlays, bridges, veneers and periodontal splints to tooth structure.

COMPARISON WITH PREDICATE PRODUCTS:

PULPDENT VLC Resin Cement is substantially equivalent in design, composition, performance, intended use, safety and effectiveness to the predicate products listed above.

SAFETY AND EFFECTIVENESS:

PULPDENT VLC Resin Cement is substantially equivalent in design, composition, performance, intended use, safety and effectiveness to the predicate products listed above. The predicate products have been found substantially equivalent under the 510(k) premarket notification process as Class II Dental Devices under CFR 872.3275.

According to the NIH Technology Assessment Conference on *Effects and Side-Effects of Dental Restorative Materials*: "General usage of these materials over about 20 years indicates a high benefit-to-risk ratio...both composites and glass ionomers are relatively trouble-free. There is no evidence of short-term or long-term risk...There is no suspicion of any problems after virtually billions of procedures in the United States.

DEPARTMENT OF HEALTH & HUMAN SERVICES

Public Health Service

Food and Drug Administration
9200 Corporate Boulevard
Rockville MD 20850

APR 2 0 2004

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

Re: K040236
Trade/Device Name: Pulpdent VLC Resin Cement
Regulation Number: 872.3275
Regulation Name: Dental Cement
Regulatory Class: II
Product Code: EMA
Dated: January 28, 2004
Received: February 2, 2004

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), please contact the Office of Compliance at (301) 594-4613. 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,

for Chiu Lin, Ph.D.
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

510 (k) Number K040236
(if known)

Device Name ***PULPDENT VLC RESIN CEMENT***

Indications for Use:

Pulpdent VLC Resin Cement is a fluoride releasing, visible light-cure dental resin cement that contains no Bisphenol A. It is used to permanently cement ceramic restorations, such as Cerec, porcelain crowns, inlays, onlays, bridges, veneers, and periodontal splints to tooth structure.

Prescription Use ___X___ or Over-The-Counter Use _____
(Part 21 CFR 801 Subpart D) *(21 CFR 807 Subpart C)*

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

Concurrence of CDRH, Office of Device Evaluation (ODE)

Robert S Retz DDS for Dr Susan Runner

(Division Sign-Off)
Division of Anesthesiology, General Hospital,
Infection Control, Dental Devices

510(k) Number: K040236