



Food and Drug Administration
9200 Corporate Boulevard
Rockville MD 20850

NOV 14 2008

Dr. Mark Heiss
Director, Professional Relations & Regulatory Affairs
GC America, Incorporated
3737 West 127th Street
Alsip, Illinois 60803

Re: K082434
Trade/Device Name: GDLS-200
Regulation Number: 21 CFR 872.3690
Regulation Name: Tooth Shade Resin Material
Regulatory Class: II
Product Code: EBF
Dated: August 20, 2008
Received: August 25, 2008

Dear Dr. Heiss:

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 Center for Devices and Radiological Health's (CDRH's) Office of Compliance at (240) 276-0115. Also, please note the regulation entitled, "Misbranding by reference to premarket notification" (21CFR Part 807.97). For questions regarding postmarket surveillance, please contact CDRH's Office of Surveillance and Biometric's (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,



Chiu S. Lin, Ph. D
Division Director
Division of Anesthesiology, General Hospital,
Infection Control and Dental Devices
Office of Device Evaluation
Center for Devices and
Radiological Health

Enclosure

Section 5 -- Indications for Use Statement

Indications for Use

510(k) Number (if known): K082434

Device Name: GDLS-200

Indications for Use:

GDLS is a light-cured micro-filled radiopaque composite resin for the restoration of both anterior and posterior teeth. GDLS-200 consists of two delivery systems, Unitip (capsules for single dose) and Syringes. The GDLS-200 systems is available in a variety of shades.

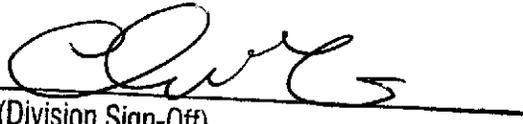
Prescription Use
(Part 21 CFR 801 Subpart D)

AND/OR

Over-The-Counter Use
(21 CFR 801 Subpart C)

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

Concurrence of CDRH, Office of Device Evaluation (ODE)



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

510(k) Number: K082434