

Statement of Authorization

Company: IVOCLAR VIVADENT, INC.
Address: 175 PINEVIEW DRIVE, AMHERST, NEW YORK 14228
Product: ODYSSEY 2.4G DENTAL DIODE LASER
Type Designation: CLASS A

We authorize TUV Rheinland of North America, Inc., 1279 Quarry Lane Suite A, Pleasanton, CA 94566, USA, to act on our behalf on all matters concerning the above named equipment.

This shall include the following:

- Testing
- Approval applications and procedures
- Payment of approval fees

We declare that TUV Rheinland of North America, Inc., 1279 Quarry Lane Suite A, Pleasanton, CA 94566, USA, is allowed to forward all information related to the approval project to the applied notified body and to the notification entities and to discuss any issues concerning the approval application.

Name: Donna M. Hartnett

Date: April 7, 2005

Title: Director of QA/Regulatory Aff

Place of issue: Amherst, New York

A handwritten signature in black ink, appearing to read 'Donna M. Hartnett', written over a horizontal line.

Signature and seal of applicant