



DIVISION OF
CORPORATION FINANCE
Mail Stop 3030

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

June 11, 2010

William R. Jellison
Chief Financial Officer
221 West Philadelphia Street
York, PA 17405-0872

Re: DENTSPLY International, Inc.
Form 10-K for the fiscal year ended December 31, 2009
Filed February 22, 2010
File No. 000-16211

Dear Mr. Jellison:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brian Cascio
Accounting Branch Chief