

SECURITIES AND EXCHANGE COMMISSION

placeCityWASHINGTON, StateD.C. PostalCode20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of Report November 6, 2006
(Date of earliest event reported)

DENTSPLY INTERNATIONAL INC
(Exact name of Company as specified in charter)

placeStateDelaware 0-16211 39-1434669
(State of placeStateIncorporation) (Commission (IRS Employer
File Number) Identification No.)

addressStreet221 West Philadelphia Street, CityYork,
StatePennsylvania PostalCode17405 (Address of principal
executive offices) (Zip Code)

(717) 845-7511 (Company's telephone number
including area code)

Check the appropriate box below if the Form 8-K filing is intended to
simultaneously satisfy the filing obligation of the registrant under any of the
following provisions:

____ Written communications pursuant to Rule 425 under the Securities Act
(17 CFR 230.425)

____ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17
CFR 240.14a-12)

____ Pre-commencement communications pursuant to Rule 14d-2(b) under the
Exchange Act (17 CFR 240.14d-2(b))

____ Pre-commencement communications pursuant to Rule 13e-4(c) under the
Exchange Act (17 CFR 240.13e-4(c))

Item 4.02 - Non-Reliance on Previously Issued Financial Statements or a Related
Audit Report or Completed Interim Review.

The following information is furnished pursuant to Item 4.02 related to the
restatement of the Company's financial statements.

(a) In its press release dated November 1, 2006, Dentsply International Inc.
(the "Company") noted that it would be restating certain financial statements
based on the recent review of accounting policies related to the classification
of certain short term investments as cash equivalents in the Company's
consolidated balance sheets and its corresponding presentation in the
consolidated statements of cash flows. This review was completed by management,
the Audit and Finance Committee of the Board of Directors of the Company (the
"Audit Committee"), and the Company's independent registered public accounting
firm. On November 1, 2006, the Company's management and Audit Committee
concluded that the following previously issued financial statements should no
longer be relied upon due to the identification of certain errors: (i) the
consolidated balance sheet as of June 30, 2006 and the consolidated statements
of cash flows for the six months ended June 30, 2006 and 2005 included in the
Company's Form 10-Q for the quarterly period ended June 30, 2006, (ii) the
consolidated balance sheet as of March 31, 2006 and the consolidated statements
of cash flows for the three months ended March 31, 2006 and 2005 included in the
Company's Form 10-Q for the quarterly period ended March 31, 2006, (iii) the
consolidated balance sheets as of December 31, 2005 and 2004, the consolidated
statements of cash flows for the fiscal years ended December 31, 2005 and 2004,
and the related report of the independent registered public accounting firm
included in the Company's previously filed annual report on Form 10-K for the
fiscal year ended December 31, 2005. These errors had no impact on the Company's
total current assets, total assets, total stockholders' equity, net income
(loss), earnings (loss) per share, or cash flows from operating activities.

The errors underlying the conclusion that the above mentioned financial
statements should no longer be relied upon were identified during the third
quarter of 2006 as a result of a reassessment by the Company of its
classification of time deposits with original maturity dates at the date of
purchase in excess of 90 days as cash equivalents. As a result of this
reassessment, it has been determined that these time deposits were incorrectly
classified as cash equivalents based strictly on the stated maturity date on the
acknowledgement of the deposits being in excess of 90 days, despite the fact
that the time deposits held by the Company are highly liquid deposits with a
liquidity feature that provides the Company with access to the full principal

amount of the deposits within generally a one to two day period. It was further determined that these time deposits with original maturity dates at the date of purchase in excess of 90 days should have been classified as short-term investments on the Company's consolidated balance sheet instead of as cash equivalents, and should also have been reflected as investing activities in the Company's consolidated statement of cash flows.

In addition to the restatement of those reports previously identified, the Company also will restate its statement of cash flows for the interim period ended September 30, 2005, previously issued on Form 10-Q, when it files its report on Form 10-Q for the quarterly period ending September 30, 2006.

The impact of the error on the respective financial statements is as follows:

Balance Sheet	December 31, 2004		December 31, 2005		March 31, 2006		June 30, 2006	
	Previously reported	Restated	Previously reported	Restated	Previously reported	Restated	Previously reported	Restated
Cash and cash equivalents	\$506,369	\$ 403,541	\$ 434,525	\$ 433,984	\$ 412,719	\$ 260,595	\$ 475,417	\$ 282,697
Short-term investments	\$ -	\$ 102,828	\$ -	\$ 541	\$ -	\$ 152,124	\$ -	\$ 192,720
Total cash, cash equivalents and short term investments	\$506,369	\$ 506,369	\$ 434,525	\$ 434,525	\$ 412,719	\$ 412,719	\$ 475,417	\$ 475,417

Statements of Cash Flows	Twelve Months Ended December 31, 2004		Three Months Ended March 30, 2005		Six Months Ended June 30, 2005		Nine Months Ended September 30, 2005	
	Previously reported	Restated	Previously reported	Restated	Previously reported	Restated	Previously reported	Restated
Cash flows from Investing Activities:								
Purchases of short-term investments	\$ -	\$(142,867)	\$ -	\$(82,568)	\$ -	\$(112,497)	\$ -	\$(148,187)
Liquidations of short-term investments	\$ -	\$ 48,103	\$ -	\$ 13,689	\$ -	\$ 39,801	\$ -	\$ 64,630
Net cash flows from investing activities	\$ 39,274	\$ (55,490)	\$ (8,186)	\$ (77,065)	\$ (12,921)	\$ (85,617)	\$ (24,085)	(a) \$(107,642)
Effect of exchange rate changes on cash and cash equivalents	\$ 26,816	\$ 18,753	\$ (17,768)	\$ (12,086)	\$ (42,339)	\$ (26,888)	\$ (44,956)	\$ (29,604)
Net (decrease) increase in cash and cash equivalents	\$ 342,614	\$ 239,786	\$ (69,667)	\$(132,864)	\$ (140,694)	\$(197,939)	\$(107,788)	\$(175,993)
Cash and cash equivalents at beginning of period	\$ 163,755	\$ 163,755	\$ 506,369	\$ 403,541	\$ 506,369	\$ 403,541	\$ 506,369	\$ 403,541
Cash and cash equivalents at end of period	\$ 506,369	\$ 403,541	\$ 436,702	\$ 270,677	\$ 365,675	\$ 205,602	\$ 398,581	\$ 227,548

(a) - This amount includes the revision of classification of the realization of swap value in the amount of \$23,508 for the nine months ended September 30, 2005 on the statement of cash flows from financing activities to investing activities as previously disclosed in the Company's Form 10-K filing.

Statements of Cash Flows	Twelve month ended December 31, 2005		Three Months Ended March 31, 2006		Six Months Ended June 30, 2006	
	Previously reported	Restated	Previously reported	Restated	Previously reported	Restated
Cash flows from Investing Activities:						
Purchases of short-term investments	\$ -	\$(148,546)	\$ -	\$(150,711)	\$ -	\$(217,104)
Liquidations of short-term investments	\$ -	\$ 241,264	\$ -	\$ 540	\$ -	\$ 31,777
Net cash flows from investing activities	\$ (42,472)	\$ 50,246	\$ (12,376)	\$(162,547)	\$ (27,798)	\$(213,125)
Effect of exchange rate changes on cash and cash equivalents	\$ (49,770)	\$ (40,202)	\$ 5,967	\$ 4,555	\$ 29,815	\$ 22,963
Net (decrease) increase in cash and cash equivalents	\$ (71,844)	\$ 30,443	\$ (21,806)	\$(173,389)	\$ 40,892	\$(151,287)
Cash and cash equivalents at beginning of period	\$ 506,369	\$ 403,541	\$ 434,525	\$ 433,984	\$ 434,525	\$ 433,984
Cash and cash equivalents at end of period	\$ 434,525	\$ 433,984	\$ 412,719	\$ 260,595	\$ 475,417	\$ 282,697

Additional Information

For additional information, investors or other interested parties should refer to, upon being filed with the SEC, the Company's amended reports on Form 10-Q for the quarterly periods ended March 31 and June 30, 2006, the amended annual report on Form 10-K for the year ended December 31, 2005, and report on Form 10-Q for the quarterly period ending September 30, 2006.

The Company's management and the Audit Committee have discussed the content of this filing with PricewaterhouseCoopers LLP, the Company's independent registered public accounting firm.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Company has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

DENTSPLY INTERNATIONAL INC
(Company)

/s/ William R. Jellison
William R. Jellison
Senior Vice President and
Chief Financial Officer

Date: November 7, 2006