

September 29, 2023

Glenn Coleman
Chief Financial Officer
DENTSPLY SIRONA Inc.
13320 Ballantyne Corporate Place
Charlotte, NC 28277

Re: DENTSPLY SIRONA

Inc.

Form 10-K for the

Fiscal Year Ended December 31, 2022

Filed March 1, 2023

File No. 000-16211

Dear Glenn Coleman:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services