

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No. 2)

DENTSPLY INTERNATIONAL INC.
(Name of Issuer)

Common Stock, \$.01 Par Value
(Title of Class of Securities)

249030107
(CUSIP Number)

Check the following box if a fee is being paid with this statement []. (A fee is not required only if the filing person: (1) has a previous statement on file reporting beneficial ownership of more than five percent of the class of securities described in Item 1; and (2) has filed no amendment subsequent thereto reporting beneficial ownership of five percent or less of such class.) (See Rule 13d-7).

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

1. NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Harris Associates L.P. 04-3276558

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*

Not Applicable

(a) []
(b) []

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF	5. SOLE VOTING POWER
SHARES	None
BENEFICIALLY	6. SHARED VOTING POWER
OWNED BY	None
EACH	7. SOLE DISPOSITIVE POWER
REPORTING	None
PERSON	8. SHARED DISPOSITIVE POWER
WITH	None

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

-0-

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*

Not Applicable

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

0%

12. TYPE OF REPORTING PERSON*

IA

1. NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Harris Associates Inc. 04-3276549

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*

Not Applicable

(a) []
(b) []

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF	5. SOLE VOTING POWER
SHARES	None
BENEFICIALLY	6. SHARED VOTING POWER
OWNED BY	None
EACH	7. SOLE DISPOSITIVE POWER
REPORTING	None
PERSON	8. SHARED DISPOSITIVE POWER
WITH	None

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

-0-

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*

Not Applicable

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

0%

12. TYPE OF REPORTING PERSON*

CO

Item 1(a) Name of Issuer:
DENTSPLY INTERNATIONAL INC.

Item 1(b) Address of Issuer's Principal Executive Offices:
570 West College Avenue
York, Pennsylvania 17404

Item 2(a) Name of Person Filing:
Harris Associates L.P. ("Harris")
Harris Associates, Inc.(the "General Partner")

Item 2(b) Address of Principal Business Office:
Both Harris and the General Partner maintain
their principal offices at:
Two North LaSalle Street, Suite 500
Chicago, Illinois 60602

Item 2(c) Citizenship:
Harris is a Delaware limited partnership.
The General Partner is a Delaware corporation.

Item 2(d) Title of Class of Securities:
Common Stock, \$.01 Par Value (the "Shares")

Item 2(e) CUSIP Number:
249030107

Item 3 Type of Person:
(e) Harris is an Investment Adviser registered under
Section 203 of the Investment Advisers Act of
1940.
The General Partner is the sole general
partner of Harris.

Item 4 Ownership (at December 31, 1996):
(a) By reason of advisory and other relationships with
the persons who own the Shares, Harris may be
deemed to be the beneficial owner of the following
Shares:
None

(b) Percent of class:

0%

(c) Number of shares as to which such person has:

(i) sole power to vote or to direct the vote:
None

(ii) shared power to vote or to direct the
vote: None

(iii) sole power to dispose or to direct the
disposition of: None

(iv) shared power to dispose or to direct the
disposition of: None

Item 5 Ownership of Five Percent or Less of a Class:

As of December 31, 1996, Harris ceased to be a
beneficial owner of any class of securities.

Item 6 Ownership of More than Five Percent on Behalf of Another
Person:

Not Applicable

Item 7 Identification and Classification of the Subsidiary Which
Acquired the Security Being Reported on by the Parent Holding
Company:

Not Applicable

Item 8 Identification and Classification of Members of the Group:

Not Applicable

Item 9 Notice of Dissolution of Group:

Not Applicable

Item 10 Certification:

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purpose or effect.

Signature

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete, and correct.

Dated: February 4, 1997

Harris Associates, Inc., for itself and,
as general partner for Harris Associates
L.P.

By:/s/Anita M. Nagler
Anita M. Nagler
Vice President