

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

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

February 16, 2000

(Date of earliest event reported)

DENTSPLY INTERNATIONAL INC

(Exact name of registrant as specified in charter)

Delaware

(State of Incorporation)

0-16211

(Commission
File Number)

39-1434669

(IRS Employer
Identification No.)

570 West College Avenue, York, Pennsylvania

(Address of principal executive offices)

17405

(Zip Code)

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

Item 4. Changes in Registrant's Certifying Accountant.

(a) Previous independent accountants

(i) On February 9, DENTSPLY International dismissed KPMG LLP as its independent accountant.

(ii) The audit reports of KPMG LLP on the consolidated financial statements of DENTSPLY International for the past two years did not contain any adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope, or accounting principles.

(iii) The Registrant's Audit Committee participated in and recommended the decision to change independent accountants which was approved by the Board of Directors.

(iv) In connection with its audits for the two most recent fiscal years and any subsequent interim periods through February 9, 2000, there were no disagreements with KPMG LLP on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreement, if not resolved to the satisfaction of KPMG LLP, would have caused it to make reference to the subject matter of the disagreement in connection with its report, except as described below. There was a disagreement involving the Company's reporting of sales, cost of sales, receivables and inventories for the third quarter of 1998.

Management of the Company believed it had certain exposures relating to receivables from dealers located in Asia and the Commonwealth of Independent States (CIS) caused by the economic crisis in those geographic areas. Accordingly, management recorded a \$4,450,000 reduction in third quarter sales and a related \$1,980,000 reduction in cost of sales to reflect the fact that the dealers may not be able to sell all of their inventories due to the depressed economic environment and that higher than usual levels of product returns would be received. Management believed that the anticipated returns should be reflected as a reduction in sales and cost of goods sold with a reduction in operating income of \$2,470,000.

KPMG LLP concluded that the reduction in sales and related cost of sales in the third quarter were not supportable by the facts presented by management of the Company and, therefore, disagreed with the management on this matter. KPMG LLP recommended to management that the reductions in sales and cost of sales be reversed and that they reasonably estimate any additional bad debt provisions that may be necessary for the Asian and CIS receivables. Management agreed to reverse its recorded entries related to these matters and decided to record an additional bad debt provision for \$2,470,000 related to receivables due from the dealers in Asia and the CIS.

(v) During the two most recent fiscal years and through February 9, 2000, there have been no reportable events (as defined in Regulation S-K Item 304 (a)(1)(v)).

(vi) The Registrant has requested that KPMG LLP furnish a letter stating whether or not it agrees with the above statements. A copy of this letter will be filed as Exhibit 16 on an amended Form 8-K.

(b) New independent accountants

The Registrant engaged PricewaterhouseCoopers LLP as its new independent accountants as of February 9, 2000. During the two most recent fiscal years and through February 9, 2000, the Registrant has not consulted with PricewaterhouseCoopers LLP regarding

(i) the application of accounting principles to a specified transaction, either completed or proposed;

(ii) the type of audit opinion that might be rendered on the Registrant's financial statements, and in no case was a written report provided to the Registrant nor was oral advice provided that DENTSPLY International concluded was an important factor in reaching a decision as to an accounting, auditing or financial reporting issue; or

(iii) any matter that was either the subject of a disagreement, as that term is defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions to Item 304 of Regulation S-K, or a reportable event, as that term is defined in Item 304(a)(1)(v) of Regulation S-K.

SIGNATURES

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

DENTSPLY INTERNATIONAL INC

(Registrant)

/s/William R. Jellison

William R. Jellison
Senior Vice President,
Chief Financial Officer

Date: February 16, 2000