

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K/A
(AMENDMENT NO. 1)

PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): June 30, 1995

DENTSPLY International Inc.
(Exact name of registrant as specified in its charter)

Delaware (State or other jurisdiction of incorporation)	0-16211 (Commission File Number)	39-1434669 (I.R.S. Employer Identification No.)
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570 West College Avenue, P. O. Box 872, York, PA (Address of principal executive offices)	17405-0872 (Zip Code)
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Registrant's telephone number, including area code: 717-845-7511

Page 1 of 16 pages.

Item 7 - Financial Statements, Pro Forma Financial Information and Exhibits

(a) Financial Statements of Business Acquired.

Report to the Directors of DENTSPLY International Inc. in
respect of Maillefer Instruments S.A., Ballaigues

We have examined the financial statements of Maillefer Instruments S.A. presented by the Board of Directors for the year ended December 31, 1994 in accordance with the provisions of Swiss law. Our examination was conducted in accordance with auditing standards promulgated by the profession in Switzerland, which comply substantially with auditing standards generally accepted in the United States of America. We confirm that we meet the legal requirements concerning professional qualification and independence.

Based on our examination, we conclude that the financial statements are in accordance with generally accepted accounting principles in Switzerland, which differ from those generally accepted in the United States of America.

KPMG Klynveld Peat Marwick Goerdeler SA

Auditors in Charge

Geneva, August 19, 1995

Enclosures:

- Financial Statements consisting of
- Balance Sheet
 - Income Statement
 - Notes to the Financial Statements

2

Maillefer Instruments S.A.

Balance Sheet as at December 31,	1994	1993
	SFr.	SFr.

ASSETS		
Fixed assets		
Land and buildings	10,031,000	10,328,000
Improvements	935,000	1,550,000
Machinery	2,094,000	2,205,000
Tools and materials	1	1
Office equipment	64,000	85,000
Computer equipment	545,000	692,000
Vehicles	52,000	29,000
Investments in affiliates	205,000	250,000
	-----	-----
	13,926,001	15,139,001
	-----	-----
Current assets		
Inventory	9,930,500	10,953,500
Trade receivables	11,010,478	11,214,946
Other accounts receivable	276,239	310,528
Receivable from stockholder	187,774	208,500
Receivable from pension fund	3,201	-
Debit balances included in payables	450	1,803
Short-term investments	77,000	77,000
Cash	47,241	79,389
Postal bank accounts	313,126	237,060
Bank accounts	4,029,419	684,943
	-----	-----
	25,875,428	23,767,669
	-----	-----
	39,801,429	38,906,670
	=====	=====

3

Maillefer Instruments S.A.

Balance Sheet as at December 31,	1994	1993
	SFr.	SFr.
LIABILITIES AND STOCKHOLDERS' EQUITY		
Liabilities		
Credit balances in receivables	307,921	623,739
Trade accounts payable	1,094,793	1,070,708
Intercompany payables	146,448	129,281
Other accounts payable	3,336,704	2,736,332
Due to foundation for personnel	-	530,185
Pension fund liabilities	312,367	873,923
	-----	-----
	5,198,233	5,964,168
	-----	-----
Provision for exchange losses	103,000	-
Allowance for doubtful receivables	990,000	997,000
	-----	-----
	1,093,000	997,000
	-----	-----
Total liabilities	6,291,223	6,961,168
	-----	-----
Stockholders' equity		
Common stock	360,000	360,000
Legal reserve	2,335,000	2,065,000
Other reserves	23,600,000	23,400,000
Retained earnings brought forward	2,950,502	2,990,945
Profit for the year	4,264,694	3,129,557
	-----	-----
	33,510,196	31,945,502
	-----	-----
	39,801,429	38,906,670
	=====	=====

Maillefer Instruments S.A.

Income Statement for the year ended December 31,	1994	1993
	SFr.	SFr.
Sales	53,652,018	48,086,405
Interest and other financial income	102,712	177,731
Gain on disposal of machinery	55,000	-
Release of allowance for doubtful receivables	7,000	-
	-----	-----
	53,816,730	48,264,136
	-----	-----
Raw materials and other goods	7,609,760	5,396,451
Personnel costs	23,902,515	21,716,388
Production costs	4,717,557	4,399,675
Building costs	727,599	669,516
Administrative expenses	1,247,906	984,359
Taxation	1,845,558	1,861,774
Research costs	207,240	239,502
Vehicle costs	73,213	67,563
Selling expenses	6,028,075	5,831,318
Depreciation	3,192,613	3,789,033

Allowance for doubtful receivables	-	179,000
	-----	-----
	49,552,036	45,134,579
	-----	-----
Profit for the year	4,264,694	3,129,557
	=====	=====

Reconciles to balance sheet as follows:

Profit for the year	4,264,694	3,129,557
Opening retained earnings	6,120,502	7,260,945
Transfer to legal and other reserves	(470,000)	(1,750,000)
Dividend in respect of prior year	(2,700,000)	(2,520,000)
	-----	-----
Retained earnings per balance sheet	7,215,196	6,120,502
	=====	=====

5

Maillefer Instruments S.A.

Notes to the Financial Statements for
the year ended December 31,

	1994	1993
	-----	-----
	SFr.	SFr.
1 Fire Insurance Value of Fixed Assets		
Buildings, classified as lot No. 108 for Swiss insurance purposes	31,749,846	30,793,870
Machinery, improvements, tools, materials, and equipment	58,457,760	58,457,760
	-----	-----
	90,207,606	89,251,630
	=====	=====
2 Securities Granted to Secure Own Liabilities		
Two mortgages of SFr. 400,000 each over the Company's buildings as security for an unutilised credit facility of SFr. 2 million granted by the Banque Cantonale Vaudoise	800,000	800,000
	=====	=====
3 Liabilities Towards the Pension Fund and the Foundation for Personnel		
Pension Fund	312,367	873,923
Foundation for Personnel	-	530,185
	-----	-----
	312,367	1,404,108
	=====	=====
4 Significant Investments in Affiliates		
60 nominative shares in Manuplast SA, Ballaigues, each with a nominal value of SFr. 1,000 representing a 50% stockholding. Total nominal value of the shares held:	120,000	120,000
	=====	=====

6

Maillefer Instruments S.A.

Notes to the Financial Statements for the year ended December 31,	1994	1993
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	SFr.	SFr.

4 Significant Investments in
Affiliates (continued)

165 (193: 210) nominative shares
in SI du Champ des Echelles SA,
Ballaigues, each with a nominal
value of SFr. 1,000 representing
a 31.1% (1993: 39.6%) stock-
holding. Total nominal value
of the shares held:

	530,000	530,000
	=====	=====

Generally Accepted Accounting Principles (GAAP)
Reconciliation

The financial statements of Maillefer Instruments S.A.
(Maillefer) have been prepared in accordance with
Switzerland's statutory accounting principles which differ
substantially from U.S. generally accepted accounting
principles (U.S. GAAP) in the following respects.

- Balance Sheet

Accounting for Property, Plant and Equipment

- Land and Buildings

Maillefer did not record the cost of land and buildings
separately. Under U.S. GAAP, land is not depreciated.
Land and buildings were depreciated in the statutory
financial statements at 7% of the prior year's net
asset value. DENTSPLY computes depreciation by the
straight-line method over the estimated useful life of
buildings (generally 40 years). Land and buildings in
Maillefer's balance sheet excludes significant
material, labor, and related overhead costs associated

with self-constructed assets that would be capitalized under U.S. GAAP. Such costs were expensed as incurred in the statutory financial statements.

- Improvements

Improvements exclude significant in-house material, labor, and related overhead costs that would be capitalized under U.S. GAAP. Such costs were expensed as incurred in the statutory financial statements. Improvements were depreciated at 40% of the prior year's net asset value. DENTSPLY computes depreciation by the straight-line method over the estimated useful life of the assets, which may be up to 40 years.

- Machinery

Approximately 85% of the machinery and equipment used in manufacturing operations is internally constructed. Machinery excludes significant material, labor, and related overhead costs associated with internally constructed assets that would be capitalized under U.S. GAAP. Such costs were expensed as incurred in the statutory financial statements. Machinery was depreciated at 40% of the sum of the prior year's net asset value plus the cost of current year additions. DENTSPLY computes depreciation by the straight-line method over the estimated useful life of the assets (8 - 15 years).

Investments in Affiliates

Maillefer owns 50% of the issued share capital of Manuplast S.A. and Societe Immobiliere des Champs Echelles S.A. and exercises control over both subsidiaries. These investments were stated at cost in the statutory financial statements. Under U.S. GAAP the accounts of these subsidiaries would be consolidated.

Inventory

Inventory as reported in the statutory financial statements is substantially less than would be reported under U.S. GAAP. Significant manufacturing overhead was not included in the cost of inventory. Such costs were expensed as incurred in the statutory financial statements. Inventory was stated net of reserves that substantially exceed the reserves that would be required under U.S. GAAP to value inventory at the lower of cost or market.

Trade Receivables

An allowance for doubtful accounts was included in the Liabilities and Stockholders Equity section of the Balance Sheet. Under U.S. GAAP, the allowance for doubtful accounts would be reflected as a reduction of trade accounts receivable.

Legal Reserve/Other Reserves

In the statutory financial statements, legal and other reserves were reclassified from retained earnings based on requirements under Swiss law. These reclassifications would not be made under U.S. GAAP.

- Income Statement

In the statutory financial statements, the Income Statement for Maillefer was an itemized list of revenue and expenses. Classification of revenue and expenses was significantly different from that under U.S. GAAP. Significant differences between the statutory financial statements and U.S. GAAP include the following.

- Raw materials and other goods includes costs such as raw materials, purchased components and packaging materials that would, under U.S. GAAP, be included in cost of inventory sold.

- Personnel costs include significant wages that would, under U.S. GAAP, be included in the cost of inventory or property, plant and equipment additions during the year.
- Production costs would, under U.S. GAAP, be capitalized and included in inventory.
- Taxation - Deferred taxation was not recognized in the statutory financial statements. Tax returns conform to the statutory financial statements so that temporary or permanent differences do not exist. Under U.S. GAAP, income taxes would be recorded in accordance with FAS 109.
- Depreciation expense was significantly different in the statutory financial statements due to differences in accounting for property, plant and equipment.
- Pension Expense - Maillefer operates a pension plan which has certain of the characteristics of a defined benefit plan. Amounts contributed to the pension plan were expensed in the statutory financial statements. At December 31, 1994, plan assets exceeded the projected benefit obligations computed under U.S. GAAP (FAS 87).

An income statement under U.S. GAAP would vary significantly mainly due to the major differences in the method of valuing inventory and the rules used to capitalize building improvements and machinery and equipment.

- Notes to Maillefer Financial Statements

Under U.S. GAAP the following topical footnotes with appropriate disclosures would have been provided:

- Significant Accounting Policies
- Inventories
- Property, Plant and Equipment
- Accrued Liabilities
- Stockholders' Equity
- Income Taxes
- Benefit Plans
- Commitments and Contingencies
- Related Party Transactions

(b) Pro Forma Financial Information.

In June 1995, DENTSPLY International Inc. ("the Company") acquired approximately 96% of the capital stock of Maillefer Instruments, S.A. (Maillefer). The accompanying Pro Forma Condensed Consolidated Balance Sheet as of March 31, 1995 gives effect to the purchase of Maillefer by the Company (the Transaction) assuming that the Transaction was consummated on March 31, 1995. The related Pro Forma Condensed Consolidated Statements of Income for the three months ended March 31, 1995 and for the year ended December 31, 1994 have been prepared assuming that the Transaction was consummated on January 1, 1994. The Pro Forma Financial Information has been based upon certain assumptions and preliminary estimates which are subject to change.

The historical financial information for Maillefer has been restated in accordance with the adjustments outlined in Part (a) of this Form 8-K/A in order to reflect the balance sheet and statements of income in accordance with generally accepted accounting principles recognized in the United States.

The Pro Forma Financial Information should be read in conjunction with the historical financial statements of the

Company and Maillefer. This information does not purport to be indicative of the results that would have occurred if the Transaction had been consummated on the dates indicated, nor of the results that may be obtained in the future.

11

DENTSPLY INTERNATIONAL INC.
 UNAUDITED PRO FORMA CONDENSED CONSOLIDATED BALANCE SHEET
 March 31, 1995
 (in thousands)

	-----As Reported-----		-Pro Forma Adjustments-		Consolidated
	DENTSPLY	Maillefer	Debit	Credit	Pro Forma
	-----	-----	-----	-----	-----
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 3,430	\$ 4,858	\$	\$	\$ 8,288
Accounts and notes receivable- trade, net	84,112	10,418		(1,614) (d)	92,916
Inventories	97,098	26,775	3,371	(b)	127,244
Deferred income taxes	5,710	-			5,710
Prepaid expenses and other current assets	8,968	1,170			10,138
Net assets of discontinued operations	6,629	-			6,629
	-----	-----			-----
Total Current Assets	205,947	43,221			250,925
Property, plant and equipment, net	95,386	37,463	25,117	(b)	
Other noncurrent assets, net	21,350	68	4,742	(18,956) (c)	139,010
Identifiable intangible assets, net	32,840	-	2,031	(b)	24,719
Cost in excess of fair value of net assets acquired, net	140,781	-		(1,441) (c)	140,781
Investment in subsidiary	-	-	65,783	(a)	
			20,676	(16,018) (b)	
				(c)	
				(70,441) (f)	-
	-----	-----			-----
Total Assets	\$496,304	\$ 80,752			\$589,697
	=====	=====			=====

12

LIABILITIES AND STOCKHOLDERS' EQUITY

Current liabilities:

Accounts payable and accrued liabilities	\$ 63,408	\$ 3,887	\$	\$ 5,023 (b)	\$
			(330)	(c)	

Income taxes payable	22,840	1,477	(1,614)	(d)	70,374
Notes payable and current portion of long-term debt	30,389	1,065	(464)	(b)	23,853
Total Current Liabilities	116,637	6,429			131,748
Long-term debt	31,141	-		59,716 (a)	90,857
Deferred income taxes	25,282	-		14,684 (b)	39,966
Other liabilities	44,474	-			44,474
Total Liabilities	217,534	6,429			307,045
Minority interests in consolidated subsidiary	-	782		3,103 (e)	3,885
Stockholders' equity:					
Common stock, \$.01 par value; 100,000,000 shares authorized; 27,845,288 and 26,919,669 shares issued at December 31, 1994 and June 30, 1995, respectively	278	318	(13)	(e)	278
Capital in excess of par value	180,046	70,976	(305)	(f)	
Retained earnings	144,503	2,250	(2,995)	(e)	180,046
Cumulative translation adjustment	4,028	(3)	(67,981)	(f)	4,025
Employee stock ownership plan reserve	(13,593)	-	(95)	(e)	(13,593)
Treasury stock, at cost, 1,067,200 shares	(36,492)	-	(2,155)	(f)	(36,492)
Total Stockholders' Equity	278,770	73,541			278,767
Total Liabilities and Stockholders' Equity	\$496,304	\$ 80,752			\$589,697

See accompanying notes to unaudited consolidated condensed financial information.

DENTSPLY INTERNATIONAL INC.
UNAUDITED PRO FORMA CONDENSED STATEMENTS OF INCOME
(in thousands, except per share)

	-----Three Months Ended March 31, 1995-----				-----Year Ended December 31, 1994-----					
	----As Reported----		Pro Forma		----As Reported----		Pro Forma		Consolidated	
	DENTSPLY	Maillefer	Debit	Credit	Pro Forma	DENTSPLY	Maillefer	Debit	Credit	Pro Forma
Net sales	\$133,105	\$ 12,613	\$(1,625)	\$ (g)	\$144,093	\$524,758	\$ 40,459	\$(6,029)	\$ (g)	\$559,188
Cost of products sold	66,670	8,133	440	(h)		267,034	25,715	2,395	(h)	
				(1,625) (g)					(6,029) (g)	
				(5) (i)				479	(i)	
			67	(j)	73,680			244	(j)	289,838
Gross profit	66,435	4,480			70,413	257,724	14,744			269,350
Selling, general and administrative expenses	43,524	2,107			45,631	160,324	7,275			167,599
Operating income from continuing operations	22,911	2,373			24,782	97,400	7,469			101,751
Interest expense	1,606	15	743	(k)	2,364	7,999	34	3,394	(k)	11,427
Interest income	(255)	(37)			(292)	(1,527)	(68)			(1,595)
Other (income) expense, net	48	138			186	(734)	(40)			(774)
Income from continuing operations before income taxes	21,512	2,257			22,524	91,662	7,543			92,693
Provision for income taxes	8,540	654		(494) (l)	8,700	37,518	2,100		(2,663) (l)	36,955
Minority interest	-	12	67	(m)	79	-	107	225	(m)	332
Income from continuing operations	\$ 12,972	\$ 1,591			\$ 13,745	\$ 54,144	\$ 5,336			\$ 55,406
Earnings per common share	\$0.48				\$0.50	\$1.95				\$1.99
Weighted average common shares outstanding	27,225				27,225	27,776				27,776

DENTSPLY INTERNATIONAL INC.
 NOTES TO UNAUDITED PRO FORMA CONDENSED
 CONSOLIDATED FINANCIAL INFORMATION

Explanation of adjustments relating to the Unaudited Pro Forma Condensed Consolidated Balance Sheet:

- (a) Record initial purchase transaction.
- (b) Record assigned fair values of the assets and liabilities of Maillefer.
- (c) Record allocation of the excess of the fair value of net assets acquired over the purchase price ("negative goodwill") to the non-current assets of Maillefer.
- (d) Record elimination of intercompany accounts receivable and accounts payable.
- (e) Record minority interest in the net assets of Maillefer.
- (f) Record elimination of investment in subsidiaries.

Explanation of adjustments relating to the Unaudited Pro Forma Condensed Consolidated Statements of Income:

- (g) Record elimination of intercompany sales and cost of products sold.
- (h) Record additional cost of products sold resulting from the allocation of the purchase price to the fair value of Maillefer inventory.
- (i) Record elimination of intercompany profit in inventory.
- (j) Record additional depreciation and amortization resulting from the allocation of the purchase price to the fair value of Maillefer intangible assets and property, plant, and equipment.
- (k) Record additional interest expense on debt incurred by DENTSPLY to effect the Transaction.
- (l) Record income tax effect of pro forma adjustments.
- (m) Record minority interests in income of Maillefer.

Exchange rates expressed in US Dollars to Swiss Francs:

	Balance Sheet	Income Statement
	-----	-----
December 31, 1994	not applicable	.7328
March 31, 1995	.8842	.8086

(c) Exhibits.

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Number	Description
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- 2.1 Sales-Purchase Agreement, dated May 30, 1995 between certain stockholders of Maillefer Instruments S.A., DENTSPLY Ltd. and DENTSPLY International Inc. as guarantor. (Previously filed.)
- 27 Financial Data Schedule. Not required pursuant to instructions (i), (ii), and (vi) of Item 601(c)(1) of Regulation S-K.

15

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 thereunto duly authorized.

DENTSPLY INTERNATIONAL INC.

September 15, 1995

/s/ J. Patrick Clark

Date

J. Patrick Clark
Vice President, Secretary and
General Counsel

16