

SECURITIES AND EXCHANGE COMMISSION

FORM 24F-2NT

Registration of securities by certain investment companies. Declaration of election Rule 24f-2 notice.

Filing Date: **1996-12-30** | Period of Report: **1996-10-31**
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FILER

DREYFUS S&P 500 INDEX FUND

CIK: **857114** | State of Incorporation: **NY** | Fiscal Year End: **1031**
Type: **24F-2NT** | Act: **33** | File No.: **033-31809** | Film No.: **96688647**

Mailing Address
*C/O DREYFUS CORP
200 PARK AVENUE, 8TH
FLOOR
NEW YORK NY 10166*

Business Address
*144 GLENN CURTISS BLVD
UNIONDALE NY 11556
2129226785*

U.S. SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 24F-2
Annual Notice of Securities Sold
Pursuant to Rule 24f-2

Read instructions at end of Form before preparing Form.
Please print or type.

1. Name and address of issuer:

DREYFUS S&P 500 INDEX FUND
(Formerly: Peoples Index Fund, Inc.)
200 Park Avenue
New York, NY 10166

2. Name of each series or class of funds for which this notice is filed:

3. Investment Company Act File Number: 33-31809

Securities Act File Number: 811-5883

4. Last day of fiscal year for which this notice is filed:

October 31, 1996

5. Check box if this notice is being filed more than 180 days after the close of the issuer's fiscal year for purposes of reporting securities sold after the close of the fiscal year but before termination of the issuer's 24f-2 declaration:

[]

6. Date of termination of issuer's declaration under rule 24f-2(a)(1), if applicable (see Instruction A.6):

NOT APPLICABLE

7. Number and amount of securities of the same class or series which had been registered under the Securities Act of 1933 other than pursuant to rule 24f-2 in a prior fiscal year, but which remained unsold at the beginning of the fiscal year:

NONE

8. Number and amount of securities registered during the fiscal year other

than pursuant to rule 24f-2:

NONE

9. Number and aggregate sale price of securities sold during the fiscal year:

Number: 15,691,338 Aggregate sale price: \$316,931,967

10. Number and aggregate sale price of securities sold during the fiscal year in reliance upon registration pursuant to rule 24f-2:

Number: 15,691,338 Aggregate sale price: \$316,931,967

11. Number and aggregate sale price of securities issued during the fiscal year in connection with dividend reinvestment plans, if applicable (see Instruction B.7):

Number: N/A Aggregate sale price: N/A

12. Calculation of registration fee:

| | | |
|-------|---|---------------|
| (i) | Aggregate sale price of securities sold during the fiscal year in reliance on rule 24f-2 (from Item 10): | \$316,931,967 |
| (ii) | Aggregate price of shares issued in connection with dividend reinvestment plans (from Item 11, if applicable): | + N/A |
| (iii) | Aggregate price of shares redeemed or repurchased during the fiscal year (if applicable): | - 145,087,307 |
| (iv) | Aggregate price of shares redeemed or repurchased and previously applied as a reduction to filing fees pursuant to rule 24e-2 (if applicable): | + N/A |
| (v) | Net aggregate price of securities sold and issued during the fiscal year in reliance on rule 24f-2 [line (i), plus line (ii), less line (iii), plus line (iv)] (if applicable): | \$171,844,660 |
| (vi) | Multiplier prescribed by Section 6(b) of the Securities Act of 1933 or other applicable law or regulation (see Instruction C.6): | x 1/3300 |
| (vii) | Fee due [line (i) or line (v) multiplied by | |

Instruction: Issuers should complete lines (ii), (iii), (iv), and (v) only if the form is being filed within 60 days after the close of the issuer's fiscal year. See Instruction C.3.

13. Check box if fees are being remitted to the Commission's lockbox depository as described in section 3a of the Commissions Rules of Informal and Other Procedures (17 CFR 202.3a).

[X]

Date of mailing or wire transfer of filing fees to the Commission's lockbox depository: On or about December 30, 1996

SIGNATURES

This report has been signed below by the following person on behalf of the issuer and in the capacity and on the date indicated.

By (Signature and Title)*

/s/ Elizabeth A. Bachman
Elizabeth A. Bachman, Vice President

Date: December 30, 1996

* Please print the name and title of the signing officer below the signature.