

February 18, 2009

Via U.S. Mail and Facsimile (412-967-3326)

William M. Lambert  
President and Chief Operating Officer  
Mine Safety Appliances Company  
121 Gamma Drive  
RIDC Industrial Park, O'Hara Township  
Pittsburgh, Pennsylvania 15238

**Re: Mine Safety Appliances Company  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed February 29, 2008  
File No. 1-15579  
Response Letter Dated February 6, 2009**

Dear Mr. Lambert:

We refer you to our comment letter dated December 31, 2008 regarding business contacts with Cuba, Iran, Sudan, and Syria. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Peggy Fisher  
Assistant Director  
Division of Corporation Finance