



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

March 16, 2011

Mr. Dennis Zeitler  
Senior Vice President – Finance,  
Principal Financial and Accounting Officer  
Mine Safety Appliances Company  
MSA Corporate Center  
1000 Cranberry Woods Drive  
Cranberry Township, Pennsylvania 16066

**Re: Mine Safety Appliances Company  
Form 10-K for the Year Ended December 31, 2009  
Filed February 26, 2010  
Form 10-K for the Year Ended December 31, 2010  
Filed February 28, 2011  
File No. 001-15579**

Dear Mr. Zeitler:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeff Jaramillo  
Accounting Branch Chief