



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

December 20, 2007

VIA U.S. MAIL

Mr. Dennis L. Zeitler
Chief Financial Officer
Mine Safety Appliances Company
121 Gamma Drive, RIDC Industrial Park
Pittsburgh, Pennsylvania 15238

**Re: Mine Safety Appliances Company
Form 10-K for the year ended December 31, 2006
Filed February 28, 2007
File No. 001-15579**

Dear Mr. Zeitler:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant