

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