



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