SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 10-Q

QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarter ended June 30, 2011

Commission File No. 1-15579

MINE SAFETY APPLIANCES COMPANY

(Exact name of registrant as specified in its charter)

Pennsylvania **(State or other jurisdiction of incorporation or organization)**	**25-0668780** **(IRS Employer Identification No.)**
1000 Cranberry Woods Drive **Cranberry Township, Pennsylvania** **(Address of principal executive offices)**	**16066-5296** **(Zip Code)**

Registrant's telephone number, including area code: (724) 776-8600

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months and (2) has been subject to such filing requirements for the past 90 days. Yes ☒ No ☐

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes ☒ No ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer ☒	Accelerated filer ☐	Non-accelerated filer ☐ (Do not check if a smaller reporting company)	Smaller reporting company ☐

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act). Yes ☐ No ☒

On July 25, 2011 there were 36,626,172 shares of common stock outstanding, not including 1,235,559 shares held by the Mine Safety Appliances Company Stock Compensation Trust.

PART I. FINANCIAL INFORMATION

Item 1. FINANCIAL STATEMENTS

MINE SAFETY APPLIANCES COMPANY

CONDENSED CONSOLIDATED STATEMENT OF INCOME

(In thousands, except per share amounts)
Unaudited

	Three Months Ended June 30		Six Months Ended June 30	
	2011	2010	2011	2010
Net sales	$294,733	$237,173	$571,232	$449,607
Other income, net	1,159	15	1,955	1,320
	295,892	237,188	573,187	450,927
Costs and expenses				
Cost of products sold	175,724	146,947	341,826	276,928
Selling, general and administrative	75,716	60,912	148,761	122,820
Research and development	9,440	8,282	19,983	16,018
Restructuring and other charges	2,027	2,618	5,114	9,427
Interest	3,788	1,685	7,225	3,225
Currency exchange (gains) losses	(111)	(1,477)	555	(3,635)
	266,584	218,967	523,464	424,783
Income before income taxes	29,308	18,221	49,723	26,144
Provision for income taxes	9,827	6,287	16,746	9,090
Net income	19,481	11,934	32,977	17,054
Net loss (income) attributable to noncontrolling interests	111	(107)	(76)	(321)
Net income attributable to Mine Safety Appliances Company	19,592	11,827	32,901	16,733
Earnings per share attributable to Mine Safety Appliances Company common shareholders				
Basic	$ 0.53	$ 0.33	$ 0.90	$ 0.47
Diluted	$ 0.53	$ 0.32	$ 0.88	$ 0.46
Dividends per common share	$ 0.26	$ 0.25	$ 0.51	$ 0.49

See notes to condensed consolidated financial statements.

MINE SAFETY APPLIANCES COMPANY

CONDENSED CONSOLIDATED BALANCE SHEET

(In thousands, except share amounts)
Unaudited

	June 30 2011	December 31 2010
Assets		
Current assets		
Cash and cash equivalents	$ 63,776	$ 59,760
Trade receivables, less allowance for doubtful accounts of $8,319 and $9,391	215,227	198,551
Inventories	165,979	150,581
Deferred tax assets	26,660	25,714
Income taxes receivable	3,659	12,936
Prepaid expenses and other current assets	31,923	29,847
Total current assets	507,224	477,389
Property, less accumulated depreciation of $328,081 and $316,288	159,382	156,789
Prepaid pension cost	127,069	121,631
Deferred tax assets	8,633	8,285
Goodwill	267,803	263,089
Other noncurrent assets	181,684	170,005
Total assets	1,251,795	1,197,188
Liabilities		
Current liabilities		
Notes payable and current portion of long-term debt	$ 10,203	$ 10,163
Accounts payable	58,533	58,460
Employees' compensation	37,531	36,845
Insurance and product liability	20,690	18,401
Taxes on income	2,622	1,253
Other current liabilities	52,707	56,619
Total current liabilities	182,286	181,741
Long-term debt	382,076	367,094
Pensions and other employee benefits	134,024	126,479
Deferred tax liabilities	48,682	49,177
Other noncurrent liabilities	16,874	16,647
Total liabilities	763,942	741,138
Shareholders' Equity		
Mine Safety Appliances Company shareholders' equity:		
Preferred stock, 4 1/2% cumulative — authorized 100,000 shares of $50 par value; issued 71,373 and 71,373 shares, callable at $52.50 per share	3,569	3,569
Second cumulative preferred voting stock — authorized 1,000,000 shares of $10 par value; none issued	—	—
Common stock — authorized 180,000,000 shares of no par value; issued 62,081,391 and 62,081,391 shares (outstanding 36,626,172 and 36,519,726 shares)	92,634	88,629
Stock compensation trust — 1,235,559 and 1,360,714 shares	(6,450)	(7,103)
Treasury shares, at cost:		
Preferred — 52,878 and 52,878 shares	(1,753)	(1,753)
Common — 24,219,660 and 24,200,951 shares	(264,479)	(263,853)
Accumulated other comprehensive loss	(30,720)	(44,316)
Retained earnings	690,421	676,195
Total Mine Safety Appliances Company shareholders' equity	483,222	451,368
Noncontrolling interests	4,631	4,682
Total shareholders' equity	487,853	456,050
Total liabilities and equity	1,251,795	1,197,188

See notes to condensed consolidated financial statements.

MINE SAFETY APPLIANCES COMPANY

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

(In thousands)

Unaudited

	Six Months Ended June 30	
	2011	2010
Operating Activities		
Net income	$ 32,977	$ 17,054
Depreciation and amortization	16,728	13,726
Pensions	(2,448)	(2,065)
Net gain from investing activities	(254)	(707)
Stock-based compensation	4,643	4,404
Deferred income tax benefit	(1,657)	(1,644)
Other noncurrent assets and liabilities	(15,747)	(24,155)
Currency exchange losses (gains)	555	(3,635)
Other, net	636	(3,948)
Operating cash flow before changes in working capital	35,433	(970)
Trade receivables	(11,794)	(15,976)
Inventories	(9,857)	(15,846)
Accounts payable and accrued liabilities	(3,347)	11,523
Income taxes receivable, prepaid expenses and other current assets	8,245	9,270
Increase in working capital	(16,753)	(11,029)
Cash flow from operating activities	18,680	(11,999)
Investing Activities		
Property additions	(14,027)	(8,777)
Property disposals	889	138
Other investing	333	1,250
Cash flow from investing activities	(12,805)	(7,389)
Financing Activities		
Proceeds from short-term debt, net	24	38,364
Proceeds from long-term debt	42,500	—
Payments on long-term debt	(27,500)	—
Cash dividends paid	(18,675)	(17,722)
Company stock purchases	(624)	(1,766)
Exercise of stock options	268	1,835
Excess tax provision related to stock plans	(253)	(230)
Cash flow from financing activities	(4,260)	20,481
Effect of exchange rate changes on cash	2,401	(2,935)
Increase (decrease) in cash and cash equivalents	4,016	(1,842)
Beginning cash and cash equivalents	59,760	61,983
Ending cash and cash equivalents	63,776	60,141

See notes to condensed consolidated financial statements.

MINE SAFETY APPLIANCES COMPANY

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

Unaudited

(1) Basis of Presentation

We have prepared the condensed consolidated financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP) for interim financial information and with the rules and regulations for reporting on Form 10-Q. Accordingly, they do not include certain information and disclosures required for comprehensive financial statements.

The year-end condensed consolidated balance sheet data was derived from audited financial statements, but does not include all disclosures required by accounting principles generally accepted in the United States of America. The other information in these financial statements is unaudited; however, we believe that all adjustments, consisting of only normal recurring adjustments, necessary for a fair presentation of these interim periods have been included. The results for interim periods are not necessarily indicative of the results to be expected for the full year.

The condensed consolidated financial statements include the accounts of the company and all subsidiaries. Intercompany accounts and transactions have been eliminated.

Certain prior year amounts have been reclassified to conform with the current year presentation.

Management's Discussion and Analysis of Financial Condition and Results of Operations that is included elsewhere in this report contains additional information about our results of operations and financial position and should be read in conjunction with these notes.

(2) Restructuring and Other Charges

During the three and six months ended June 30, 2011, we recorded charges of $2.0 million ($1.3 million after tax) and $5.1 million ($3.3 million after tax), respectively. European segment charges for the six months ended June 30, 2011 of $3.1 million related primarily to staff reductions in Germany, France and Spain and the transfer of certain production activities to China and the U.S. North American segment charges for the six months ended June 30, 2011 of $1.1 million included costs associated with the collocation of certain administrative and production activities. International segment charges for the six months ended June 30, 2011 of $0.9 million were related to severance costs associated with the relocation of our Wuxi, China operations to Suzhou.

During the three and six months ended June 30, 2010, we recorded charges of $2.6 million ($1.7 million after tax) and $9.4 million ($6.4 million after tax), respectively. European segment charges for the six months ended June 30, 2010 of $6.8 million related primarily to a focused voluntary retirement incentive program in Germany. North American segment charges for the six months ended June 30, 2010 of $1.8 million included stay bonuses and other costs associated with the transfer of certain production activities to lower cost factories. International segment charges for the six months ended June 30, 2010 of $0.8 million were primarily for severance costs associated with staff reductions in South Africa and China.

(3) Comprehensive Income (Loss)

Components of comprehensive income (loss) are as follows:

(In thousands)	Three Months Ended June 30 2011	Three Months Ended June 30 2010	Six Months Ended June 30 2011	Six Months Ended June 30 2010
Net income	$19,481	$ 11,934	$32,977	$ 17,054
Foreign currency translation gain (loss)	5,005	(14,213)	13,596	(20,217)
Comprehensive income (loss)	24,486	(2,279)	46,573	(3,163)
Comprehensive loss (income) attributable to noncontrolling interests	50	205	51	(129)
Comprehensive income (loss) attributable to Mine Safety Appliances Company	24,536	(2,074)	46,624	(3,292)

Components of accumulated other comprehensive loss as follows:

(In thousands)	June 30 2011	December 31 2010
Cumulative translation adjustments	$ 29,075	$ 15,479
Pension and post-retirement plan adjustments	(59,795)	(59,795)
Accumulated other comprehensive loss	(30,720)	(44,316)

(4) Earnings per Share

Basic earnings per share is computed on the weighted average number of common shares outstanding during the period. Diluted earnings per share assumes the exercise of stock options and the vesting of restricted stock and performance stock, provided in each case that the effect is dilutive. Participating securities are defined as unvested stock-based payment awards that contain nonforfeitable rights to dividends.

(In thousands, except per share amounts)	Three Months Ended June 30 2011	Three Months Ended June 30 2010	Six Months Ended June 30 2011	Six Months Ended June 30 2010
Net income attributable to Mine Safety Appliances Company	$19,592	$11,827	$32,901	$16,733
Preferred stock dividends	(10)	(10)	(20)	(20)
Income available to common equity	19,582	11,817	32,881	16,713
Dividends and undistributed earnings allocated to participating securities	(213)	(118)	(355)	(162)
Income available to common shareholders	19,369	11,699	32,526	16,551
Basic earnings per common share	$ 0.53	$ 0.33	$ 0.90	$ 0.47
Diluted earnings per common share	$ 0.53	$ 0.32	$ 0.88	$ 0.46
Basic shares outstanding	36,217	35,839	36,191	35,768
Stock options and other stock compensation	637	642	634	584
Diluted shares outstanding	36,854	36,481	36,825	36,352
Antidilutive stock options	730	776	730	776

(5) Segment Information

We are organized into five geographic operating segments based on management responsibilities. The operating segments have been aggregated (based on economic similarities, the nature of their products, end-user markets and methods of distribution) into three reportable segments: North America, Europe, and International. Reportable segment information is presented in the following table:

(In thousands)	North America	Europe	International	Reconciling Items	Consolidated Totals
Three Months Ended June 30, 2011					
Sales to external customers	$137,691	$ 74,868	$ 82,174	$ —	$ 294,733
Intercompany sales	25,917	30,311	4,359	(60,587)	—
Net income attributable to Mine Safety Appliances Company	16,111	2,094	6,466	(5,079)	19,592
Six Months Ended June 30, 2011					
Sales to external customers	$268,607	$139,707	$ 162,918	$ —	$ 571,232
Intercompany sales	50,460	58,698	8,017	(117,175)	—
Net income attributable to Mine Safety Appliances Company	25,934	3,681	13,843	(10,557)	32,901
Three Months Ended June 30, 2010					
Sales to external customers	$116,774	$ 56,406	$ 63,993	$ —	$ 237,173
Intercompany sales	20,767	20,890	4,122	(45,779)	—
Net income (loss) attributable to Mine Safety Appliances Company	12,928	(2,498)	3,549	(2,152)	11,827
Six Months Ended June 30, 2010					
Sales to external customers	$215,888	$113,030	$ 120,689	$ —	$ 449,607
Intercompany sales	38,672	43,666	7,470	(89,808)	—
Net income (loss) attributable to Mine Safety Appliances Company	18,512	(5,763)	7,927	(3,943)	16,733

Reconciling items consist primarily of intercompany eliminations and items reported at the corporate level.

In 2011, we changed our segment reporting to include corporate overhead and interest expense in reconciling items. Previously, these expenses were reported in the North American, European, and International segments. Comparative 2010 amounts have been revised to conform with the current year presentation. The effect of the revisions for the three months ended June 30, 2010 improved North American, European, and International segment results by $2.1 million, $0.6 million, and $0.5 million, respectively, and reduced the results reported in Reconciling Items by corresponding amounts. The effect of the revisions for the six months ended June 30, 2010 improved North American, European, and International segment results by $4.2 million, $1.2 million, and $1.0 million, respectively, and reduced the results reported in Reconciling Items by corresponding amounts.

(6) Pensions and Other Postretirement Benefits

Components of net periodic benefit (credit) cost consisted of the following:

(In thousands)	Pension Benefits 2011	Pension Benefits 2010	Other Benefits 2011	Other Benefits 2010
Three months ended June 30				
Service cost	$ 2,165	$ 1,936	$ 218	$ 190
Interest cost	4,876	4,683	435	433
Expected return on plan assets	(8,542)	(8,644)	—	—
Amortization of transition amounts	1	1	—	—
Amortization of prior service cost	26	26	(113)	(139)
Recognized net actuarial losses	288	137	213	210
Net periodic benefit (credit) cost	(1,186)	(1,861)	753	694
Six months ended June 30				
Service cost	$ 4,329	$ 3,873	$ 436	$ 381
Interest cost	9,751	9,366	870	865
Expected return on plan assets	(17,068)	(17,288)	—	—
Amortization of transition amounts	2	2	—	—
Amortization of prior service cost	52	52	(227)	(278)
Recognized net actuarial losses	486	273	426	420
Settlement loss	—	285	—	—
Termination benefits	—	1,372	—	—
Net periodic benefit (credit) cost	(2,448)	(2,065)	1,505	1,388

We made contributions of $2.3 million to our pension plans during the six months ended June 30, 2011. We expect to make total contributions of approximately $4.6 million to our pension plans in 2011.

(7) Goodwill and Intangible Assets

Changes in goodwill during the six months ended June 30, 2011 were as follows:

(In thousands)	Goodwill
Net balance at January 1, 2011	$263,089
Currency translation	4,714
Net balance at June 30, 2011	267,803

At June 30, 2011, goodwill of approximately $200.1 million, $63.7 million, and $4.0 million related to the North American, European, and International reporting units, respectively.

Changes in intangible assets, net of accumulated amortization, during the six months ended June 30, 2011 were as follows:

(In thousands)	Intangibles
Net balance at January 1, 2011	$ 53,880
Amortization expense	(3,047)
Currency translation	197
Net balance at June 30, 2011	51,030

(8) Inventories

(In thousands)	June 30 2011	December 31 2010
Finished products	$ 81,371	$ 71,743
Work in process	18,867	16,494
Raw materials and supplies	65,741	62,344
Total inventories	165,979	150,581

(9) Stock Plans

The 2008 Management Equity Incentive Plan provides for various forms of stock-based compensation for eligible employees through May 2018. Management stock-based compensation includes stock options, restricted stock, and performance stock units. The 2008 Non-Employee Directors' Equity Incentive Plan provides for grants of stock options and restricted stock to non-employee directors through May 2018. Stock options are granted at market value option prices and expire after ten years. Stock options are exercisable beginning three years after the grant date. Restricted stock is granted without payment to the company and generally vests three years after the grant date. Certain restricted stock for management retention vests in three equal tranches four, five, and six years after the grant date. Unvested restricted stock for management retention is forfeited if the grantee's employment with the company terminates for any reason other than death or disability. Restricted stock and performance stock units are valued at the market value of the stock on the grant date. The final number of shares to be issued for performance stock units may range from zero to 200% of the target award based on achieving a targeted return on net assets or total shareholder return over a three year performance period relative to a pre-determined peer group of companies. We issue Stock Compensation Trust shares or new shares for stock option exercises, restricted stock grants, and performance stock unit grants.

Stock compensation expense was as follows:

	Three Months Ended June 30		Six Months Ended June 30	
(In thousands)	2011	2010	2011	2010
Stock compensation expense	$ 1,957	$1,902	$4,643	$4,404
Income tax benefit	664	706	1,534	1,579
Stock compensation expense, net of income tax benefit	1,293	1,196	3,109	2,825

A summary of stock option activity for the six months ended June 30, 2011 follows:

	Shares	Weighted Average Exercise Price
Outstanding at January 1, 2011	1,749,003	$ 29.74
Granted	166,247	34.09
Exercised	(21,840)	12.29
Outstanding at June 30, 2011	1,893,410	30.33
Exercisable at June 30, 2011	982,368	36.63

A summary of restricted stock activity for the six months ended June 30, 2011 follows:

	Shares	Weighted Average Grant Date Fair Value
Unvested at January 1, 2011	473,637	$ 26.56
Granted	124,491	33.61
Vested	(76,105)	44.43
Forfeited	(7,658)	34.26
Unvested at June 30, 2011	514,365	25.50

A summary of performance stock unit activity for the six months ended June 30, 2011 follows:

	Shares	Weighted Average Grant Date Fair Value
Unvested at January 1, 2011	85,629	$ 20.53
Granted	41,320	33.55
Unvested at June 30, 2011	126,949	24.77

(10) Derivative Financial Instruments

As part of our currency exchange rate risk management strategy, we may enter into certain derivative foreign currency forward contracts that do not meet the GAAP criteria for hedge accounting, but which have the impact of partially offsetting certain foreign currency exposures. We account for these forward contracts at fair value and report the related gains or losses in currency exchange gains or losses. The notional amount of open forward contracts at June 30, 2011 was $3.7 million. The unrealized loss on these contracts was immaterial.

The following table presents the balance sheet location and fair value of assets and liabilities associated with derivative financial instruments:

Derivatives not designated as hedging instruments:

(In thousands)	June 30 2011	December 31 2010
Foreign exchange contracts:		
Prepaid expenses and other current assets	$ —	$ 4
Other current liabilities	15	—

The following table presents the income statement location and impact of derivative financial instruments:

(In thousands)	Income Statement Location	(Gain) Loss Recognized in Income Six Months Ended June 30 2011	2010
Derivatives not designated as hedging instruments:			
Foreign exchange contracts	Currency exchange (gains) losses	$ (225)	$ 748

(11) Income Taxes

At June 30, 2011, we had a gross liability for unrecognized tax benefits of $11.8 million. We have recognized tax benefits associated with these liabilities of $10.5 million at June 30, 2011. These balances are unchanged since December 31, 2010. We do not expect that the total amount of the unrecognized tax benefits will significantly increase or decrease within twelve months of the reporting date.

We recognize interest related to unrecognized tax benefits in interest expense and penalties in operating expenses. Our liability for accrued interest and penalties related to uncertain tax positions was $0.9 million at June 30, 2011.

(12) Fair Value Measurements

GAAP defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. GAAP establishes a fair value hierarchy that distinguishes between (1) market participant assumptions developed based on market data obtained from independent sources (observable inputs) and (2) an entity’s own assumptions about market participant assumptions developed based on the best information available in the circumstances (unobservable inputs). The fair value hierarchy consists of three broad levels, which gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are:

- Level 1 - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical assets or liabilities.
- Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, including quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are not active; inputs other than quoted prices that are observable for the asset or liability (e.g., interest rates); and inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- Level 3 - Inputs that are both significant to the fair value measurement and unobservable.

The valuation methodologies we used to measure financial assets and liabilities were limited to the derivative financial instruments described in Note 10. We estimate the fair value of these financial instruments, consisting of foreign currency forward contracts, based upon valuation models with inputs that generally can be verified by observable market conditions and do not involve significant management judgment. Accordingly, the fair values of these financial instruments are classified within Level 2 of the fair value hierarchy.

(13) Fair Value of Financial Instruments

With the exception of fixed rate long-term debt, we believe that the reported carrying amounts of our financial assets and liabilities approximate their fair values. At June 30, 2011, the reported carrying amount of our fixed rate long-term debt (including the current portion) was $176.0 million and the fair value was $178.7 million. The fair value of our long-term debt was determined using cash flow valuation models to estimate the market value of similar transactions as of June 30, 2011.

(14) Acquisitions

On October 13, 2010, we acquired General Monitors, Inc. (GMI) and its affiliated companies, General Monitors Ireland Limited (GMIL) and General Monitors Transnational, LLC (GMT), collectively referred to as General Monitors, for $278.2 million. There is no contingent consideration. At the same time, we entered into an escrow agreement with the sellers, pursuant to which approximately $38.0 million of the purchase price was placed into escrow to be used, if necessary, to satisfy certain indemnification obligations of the sellers. The escrow agreement expires two years after the closing date.

Approximately $264.0 million of the acquisition price was funded through the issuance of $100.0 million in 4.00% Series A Senior Notes and borrowings on a $250.0 million unsecured senior revolving credit facility. The Series A Senior Notes will mature on October 13, 2021 and are payable in five annual installments of $20.0 million, commencing October 13, 2017. Interest is payable quarterly. The Series A Senior Notes are unsecured. Borrowings made under the unsecured senior revolving credit facility bear interest at a variable annual rate and may be used for general corporate purposes, including working capital, permitted acquisitions, capital expenditures, and repayment of existing debt.

GMI, GMIL and GMT are now our wholly-owned subsidiaries. General Monitors is a leading innovator and developer of advanced flame and gas detection systems that are used in a broad range of oil and gas exploration and refining applications and in diverse industrial plant settings. In addition to providing us with greater access to the global oil and gas market, we believe that the acquisition significantly enhances our long-term corporate strategy in fixed gas detection by providing us with world-class research and development talent and an industry-leading product line.

The following table summarizes the fair values of the General Monitors assets acquired and liabilities assumed at the date of acquisition:

(In millions)	October 13 2010
Current assets (including cash of $18.6 million)	$ 46.8
Property	14.0
Trade name	6.0
Acquired technology	11.0
Customer-related intangibles	27.0
Goodwill	179.9
Other noncurrent assets	3.5
Total assets acquired	288.2
Total liabilities assumed	10.0
Net assets acquired	278.2

Assets acquired and liabilities assumed in connection with the acquisition have been recorded at their fair values. Fair values were determined by management based, in part, on an independent valuation performed by a third party valuation specialist. Identifiable intangible assets with finite lives are subject to amortization over their estimated useful lives. The identifiable intangible assets acquired in the General Monitors transaction are being amortized over an estimated weighted-average amortization period of 16 years. Estimated future amortization expense related to these identifiable intangible assets is approximately $3.3 million in each of the next five years.

Goodwill is calculated as the excess of the purchase price over the fair value of net assets acquired and represents the future economic benefits arising from acquired assets that could not be individually identified and separately recognized. Among the factors that contributed to a purchase price in excess of the fair value of the net tangible and intangible assets acquired were the acquisition of an assembled workforce, the expected synergies and other benefits that we believe will result from combining the operations of General Monitors with our operations, and the going concern element of General Monitors' existing business. Goodwill related to the General Monitors acquisition was recorded in our reportable segments as follows: $136.7 million in North American segment and $43.2 million in the European segment. North American segment goodwill is expected to be tax deductible. The step up to fair value of acquired inventory as part of the purchase price allocation totaled $4.8 million.

The operating results of General Monitors have been included in our consolidated financial statements since the acquisition date. Our results for the three months ended June 30, 2011 include General Monitors sales and net income of $21.5 million and $4.1 million, respectively. Our results for the six months ended June 30, 2011 include General Monitors sales and net income of $41.3 million and $6.4 million, respectively. General Monitors net income for the six months ended June 30, 2011 includes a one-time increase in cost of sales of $2.3 million ($1.5 million after tax) related to the fair value step-up of inventories acquired from General Monitors.

The following unaudited pro forma information presents our combined results as if the acquisition had occurred at the beginning of 2010. The unaudited pro forma financial information was prepared to give effect to events that are directly attributable to the acquisition, factually supportable, and expected to have a continuing impact on the combined company's results. There were no transactions between us and GMI, GMIL, or GMT during the six months ended June 30, 2010 that are required to be eliminated. Transactions between GMI, GMIL, and GMT during the six months ended June 30, 2010 have been eliminated in the unaudited pro forma condensed combined financial information. Pro forma adjustments have been made to the 2010 information to reflect the incremental impact on earnings of interest expense on the borrowings that we made to acquire the General Monitors companies, amortization expense related to acquired intangible assets, and income tax expense, net of benefits, associated with the previously-discussed adjustments. Pro forma adjustments were made to the 2011 information to eliminate incremental one-time costs and related tax benefits associated with purchase accounting adjustments. The unaudited pro forma financial information does not reflect any cost savings, operating synergies or revenue enhancements that the combined company may achieve as a result of the acquisitions or the costs to integrate the operations or the costs necessary to achieve cost savings, operating synergies or revenue enhancements.

Pro forma financial information (Unaudited)

(In millions, except per share amounts)	Three Months Ended June 30		Six Months Ended June 30	
	2011	2010	2011	2010
Net sales	$ 294.7	$ 256.3	$ 571.2	$ 487.9
Net income	19.5	14.1	34.5	21.2
Basic earnings per share	0.53	0.39	0.94	0.59
Diluted earnings per share	0.53	0.38	0.93	0.58

The unaudited pro forma condensed combined financial information is presented for information purposes only and is not intended to represent or be indicative of the combined results of operations or financial position that we would have reported had the acquisitions been completed as of the date and for the periods presented, and should not be taken as representative of our consolidated results of operations or financial condition following the acquisitions. In addition, the unaudited pro forma condensed combined financial information is not intended to project the future financial position or results of operations of the combined company.

The unaudited pro forma financial information was prepared using the acquisition method of accounting under existing GAAP.

(15) Contingencies

We categorize the product liability losses that we experience into two main categories, single incident and cumulative trauma. Single incident product liability claims are discrete incidents that are typically known to us when they occur and involve observable injuries and, therefore, more quantifiable damages. Therefore, we maintain a reserve for single incident product liability claims based on expected settlement costs for pending claims and an estimate of costs for unreported claims derived from experience, sales volumes, and other relevant information. The reserve for single incident product liability claims was $5.5 million and $5.2 million at June 30, 2011 and December 31, 2010, respectively. Single incident product liability expense during the six months ended June 30, 2011 and 2010 was $0.7 million and $0.8 million, respectively. We evaluate our single incident product liability exposures on an ongoing basis and make adjustments to the reserve as new information becomes available.

Cumulative trauma product liability claims involve exposures to harmful substances (*e.g.*, silica, asbestos, and coal dust) that occurred many years ago and may have developed over long periods of time into diseases such as silicosis, asbestosis, or coal worker's pneumoconiosis. We are presently named as a defendant in 1,965 suits in which plaintiffs allege to have contracted certain cumulative trauma diseases related to exposure to silica, asbestos, and/or coal dust. These lawsuits mainly involve respiratory protection products allegedly manufactured and sold by us. We are unable to estimate total damages sought in these lawsuits as they generally do not specify the injuries alleged, the amount of damages sought, and potentially involve multiple defendants.

Cumulative trauma product liability litigation is difficult to predict. In our experience, until late in a lawsuit, we cannot reasonably determine whether it is probable that any given cumulative trauma lawsuit will ultimately result in a liability. This uncertainty is caused by many factors, including the following: cumulative trauma complaints generally do not provide information sufficient to determine if a loss is probable; cumulative trauma litigation is inherently unpredictable and information is often insufficient to determine if a lawsuit will develop into an actively litigated case; and even when a case is actively litigated, it is often difficult to determine if the lawsuit will be dismissed or otherwise resolved until late in the lawsuit. Moreover, even once it is probable that such a lawsuit will result in a loss, it is difficult to reasonably estimate the amount of actual loss that will be incurred. These amounts are highly variable and turn on a case-by-case analysis of the relevant facts, which are often not learned until late in the lawsuit.

Because of these factors, we cannot reliably determine our potential liability for such claims until late in the lawsuit. We, therefore, do not record cumulative trauma product liability losses when a lawsuit is filed, but rather, when we learn sufficient information to determine that it is probable that we will incur a loss and the amount of loss can be reasonably estimated. We record expenses for defense costs associated with open cumulative trauma product liability lawsuits as incurred.

We cannot estimate any amount or range of possible losses related to resolving pending and future cumulative trauma product liability claims that we may face because of the factors described above. As new information about cumulative trauma product liability cases and future developments becomes available, we reassess our potential exposures.

A summary of cumulative trauma product liability claims activity follows:

	Six Months Ended June 30 2011	Year Ended December 31 2010
Open claims, beginning of period	1,900	2,480
New claims	141	260
Settled and dismissed claims	(76)	(840)
Open claims, end of period	1,965	1,900

With some common contract exclusions, we maintain insurance for cumulative trauma product liability claims. We have purchased insurance policies from over 20 different insurance carriers that provide coverage for cumulative trauma product liability losses and related defense costs. In the normal course of business, we make payments to settle product liability claims and for related defense costs. We record receivables for the amounts that are covered by insurance. The available limits of these policies are many times our recorded insurance receivable balance.

Various factors could affect the timing and amount of recovery of our insurance receivables, including the outcome of negotiations with insurers, legal proceedings with respect to product liability insurance coverage, and the extent to which insurers may become insolvent in the future.

Our insurance receivables totaled $106.8 million at June 30, 2011, all of which was reported in other non-current assets. Our insurance receivables totaled $89.0 million December 31, 2010, all of which is reported in other non-current assets.

A summary of insurance receivable balances and activity related to cumulative trauma product liability losses follows:

(In millions)	Six Months Ended June 30 2011	Year Ended December 31 2010
Balance beginning of period	$ 89.0	$ 91.7
Additions	17.8	30.9
Collections and settlements	—	(33.6)
Balance end of period	106.8	89.0

Additions to insurance receivables in the above table represent insured cumulative trauma product liability settlements and related defense costs. There were no uninsured cumulative trauma product liability losses during the six month periods ended June 30, 2011 and 2010.

Our aggregate cumulative trauma product liability settlement, administrative and defense costs for the years ended December 31, 2010, 2009, and 2008 totaled approximately $90.3 million, substantially all of which was insured.

We believe that the increase in the insurance receivable balance that we have experienced since 2005 is primarily due to disagreements among our insurance carriers, and consequently with us, as to when their individual obligations to pay us are triggered and the amount of each insurer’s obligation, as compared to other insurers. We believe that our insurers do not contest that they have issued policies to us or that these policies cover cumulative trauma product liability claims. Our ability to successfully resolve our insurance litigations with Century Indemnity Company and Columbia Casualty Company during 2010 demonstrates that we had strong legal positions concerning our rights to coverage.

We regularly evaluate the collectability of insurance receivables and record the amounts that we conclude are probable of collection. Our conclusion is based on our analysis of the terms of the underlying insurance policies, our experience in successfully recovering cumulative trauma product liability claims from our insurers under other policies, the financial ability of our insurance carriers to pay the claims, our understanding and interpretation of the relevant facts and applicable law, and the advice of legal counsel, who believe that our insurers are required to provide coverage based on the terms of the policies.

Although the outcome of cumulative trauma product liability matters cannot be predicted with certainty and unfavorable resolutions could materially affect our results of operations on a quarter-to-quarter basis, based on information currently available and the amounts of insurance coverage available to us, we believe that the disposition of cumulative trauma product liability lawsuits that are pending against us will not have a materially adverse effect on our future results of operations, financial condition, or liquidity.

We are currently involved in coverage litigation with The North River Insurance Company (North River). We have sued North River in the United States District Court for the Western District of Pennsylvania, alleging that North River breached one insurance policy by failing to pay amounts owing to us and that its refusal to pay constitutes bad faith. The case was assigned to the Court's mandatory Alternative Dispute Resolution program, in an attempt to resolve the dispute. The mediation was unsuccessful and the case will proceed to trial. We believe that North River's refusal to indemnify us under the policy for settlements and legal fees paid by us is wholly contrary to Pennsylvania law and we are pursuing the legal actions necessary to collect all amounts.

In April 2010, North River filed a complaint against us and two excess insurance carriers in the Court of Common Pleas of Allegheny County, Pennsylvania seeking a declaratory judgment concerning their responsibilities under three additional policies shared with Northbrook Insurance Company. We filed a motion to dismiss the declaratory judgment claim and a counter claim for breach of contract against North River and the two excess carriers. The court stayed the declaratory judgment claim and the breach of contract claim is now in discovery. We believe that Pennsylvania law supports our position that North River has insurance responsibilities to indemnify us against various product liability claims to the full limits of these policies.

During May 2010, we resolved coverage litigation with Century Indemnity Company through a negotiated settlement. As part of this settlement, both parties dismissed all claims against one another under the previously-filed coverage litigation. The settlement did not have an impact on our operating results.

During July 2010, we resolved coverage litigation with Columbia Casualty Company through a negotiated settlement. As part of this settlement, both parties dismissed all claims against one another under the previously-filed coverage litigation. The settlement did not have an impact on our operating results.

In July 2010, we filed a complaint in the Superior Court of the State of Delaware seeking declaratory and other relief from the majority of our excess insurance carriers concerning the future rights and obligations of MSA and our excess insurance carriers under various insurance policies. The reason for this insurance coverage action is to secure a comprehensive resolution of our rights under the insurance policies issued by our insurers.

In December 2010, North River filed a motion to dismiss or stay the Delaware action asserting that the previously-discussed cases in the United States District Court for the Western District of Pennsylvania and the Court of Common Pleas of Allegheny County, Pennsylvania were capable of resolving the claims presented in the Superior Court of the State of Delaware action. In January 2011, the Superior Court of the State of Delaware granted North River's motion to stay the Delaware insurance coverage action, pending resolution of the ongoing actions in the United States District Court for the Western District of Pennsylvania and the Court of Common Please of Allegheny County, Pennsylvania. We appealed the trial court's decision to stay this case and our appeal was denied. There will be no further activity in the Delaware action until the two Pennsylvania actions are resolved.

(16) Recently Adopted and Recently Issued Accounting Standards

In October 2009, the FASB issued ASU No. 2009-14, Certain Revenue Arrangements That Include Software Elements. This ASU changes the accounting model for revenue arrangements that include both tangible products and software elements that are "essential to the functionality," and scopes these products out of current software revenue guidance. The new guidance includes factors to help companies determine what software elements are considered "essential to the functionality." The amendments will subject software-enabled products to other revenue guidance and disclosure requirements, such as guidance surrounding revenue arrangements with multiple-deliverables. The adoption of this ASU on January 1, 2011 did not have a material effect on our consolidated financial statements.

In April 2010, the FASB issued ASU No. 2010-17, Revenue Recognition—Milestone Method. This ASU allows entities to make a policy election to use the milestone method of revenue recognition and provides guidance on defining a milestone and the criteria that should be met for applying the milestone method. The scope of this ASU is limited to the transactions involving milestones relating to research and development deliverables. The guidance includes enhanced disclosure requirements about each arrangement, individual milestones and related contingent consideration, substantive milestones and factors considered in that determination. The adoption of this ASU on January 1, 2011 did not have a material effect on our consolidated financial statements.

In May 2011, the FASB issued ASU 2011-04,Fair Value Measurement—Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRSs. This ASU updated measurement guidance to improve the comparability of fair value measurements between U.S.GAAP and International Financial Reporting Standards and enhanced disclosure requirements. The most significant change in disclosures is an expansion of information related to fair value measurements categorized within Level 3 of the fair value hierarchy. The ASU will be effective beginning in 2012. The adoption of this ASU will not have a material effect on our consolidated financial statements.

In June 2011, the FASB issued ASU 2011-05, Comprehensive Income—Presentation of Comprehensive Income. This ASU requires net income and comprehensive income to be presented in either a single continuous statement or in two separate, but consecutive, statements. The ASU eliminates the option of presenting other comprehensive income in the statement of shareholders' equity. The ASU will be effective beginning in 2012. The adoption of this ASU will not have a material effect on our results of operations or financial position, but will change the format of the presentation of comprehensive income.

Item 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

The following discussion and analysis should be read in conjunction with the historical financial statements and other financial information included elsewhere in this report on Form 10-Q. This discussion may contain forward-looking statements that involve risks and uncertainties. The forward-looking statements are not historical facts, but rather are based on current expectations, estimates, assumptions, and projections about our industry, business, and future financial results. Our actual results could differ materially from the results contemplated by these forward-looking statements due to a number of factors. These factors include, but are not limited to, spending patterns of government agencies, competitive pressures, product liability claims and our ability to collect related insurance receivables, the success of new product introductions, currency exchange rate fluctuations, the identification and successful integration of acquisitions, and the risks of doing business in foreign countries. For a discussion of risk factors affecting our business, see Item 1A. Risk Factors in our Annual Report on Form 10-K for the year ended December 31, 2010.

BUSINESS OVERVIEW

We are a global leader in the development, manufacture, and supply of products that protect people's health and safety. Our safety products typically integrate any combination of electronics, mechanical systems, and advanced materials to protect users against hazardous or life threatening situations. Our comprehensive lines of safety products are used by workers around the world in the fire service, homeland security, construction, and other industries, as well as the military.

We are committed to providing our customers with service unmatched in the safety industry and, in the process, enhancing our ability to provide a growing line of safety solutions for customers in key global markets. Four strategic imperatives drive us toward our goal of building customer loyalty by delivering exceptional levels of protection, quality, and value:

- Achieve sustainable growth through product leadership;
- Expand market penetration through exceptional customer focus;
- Control costs and increase efficiency in asset utilization; and
- Build the depth, breadth, and diversity of our global team.

We tailor our product offerings and distribution strategy to satisfy distinct customer preferences that vary across geographic regions. We believe that we best serve these customer preferences by organizing our business into three geographic segments: North America, Europe, and International. Each segment includes a number of operating companies. In 2010, approximately 48%, 26%, and 26% of our net sales were made by our North American, European, and International segments, respectively.

North America. Our largest manufacturing and research and development facilities are located in the United States. We serve our North American markets with sales and distribution functions in the U.S., Canada, and Mexico.

Europe. Our European segment includes companies in most Western European countries and a number of Eastern European and Middle Eastern locations. Our largest European companies, based in Germany and France, develop, manufacture, and sell a wide variety of products. Operations in other European segment countries focus primarily on sales and distribution in their respective home country markets. While some of these companies may perform limited production, most of their sales are of products that are manufactured in our plants in Germany, France, the U.S., and China, or are purchased from third party vendors.

International. Our International segment includes companies in South America, Africa, and the Asia Pacific region, some of which are in developing regions of the world. Principal manufacturing operations are located in Australia, Brazil, China, and South Africa. These companies develop and manufacture products that are sold primarily in each company's home country and regional markets. The other companies in the International segment focus primarily on sales and distribution in their respective home country markets. While some of these companies may perform limited production, most of their sales are of products that are manufactured in our plants in the China, Germany, France, and the U.S.; or are purchased from third party vendors.

ACQUISITIONS

In October 2010, we strengthened our presence in oil, gas, and petrochemical markets by acquiring General Monitors, Inc. (GMI) of Lake Forest, California and its affiliated companies, General Monitors Ireland Limited (GMIL) and General Monitors Transnational, LLC (GMT), collectively referred to as General Monitors. General Monitors is a leading innovator and developer of advanced flame and gas detection systems that are used in a broad range of oil and gas exploration and refining applications and in diverse industrial plant settings. In addition to providing us with greater access to the global oil and gas market, we believe the acquisition significantly enhances our long-term corporate strategy in fixed gas detection by providing us with world-class research and development talent and an industry leading product line. We have assembled a joint cross functional integration team to ensure the successful integration of our operations.

RESULTS OF OPERATIONS

Three Months Ended June 30, 2011 Compared to Three Months Ended June 30, 2010

Net sales. Net sales for the three months ended June 30, 2011 were $294.7 million, an increase of $57.5 million, or 24%, compared with $237.2 million for the three months ended June 30, 2010.

(In millions)	Three Months Ended June 30 2011	2010	Dollar Increase	Percent Increase
North America	$ 137.7	$116.8	$ 20.9	18%
Europe	74.9	56.4	18.5	33
International	82.2	64.0	18.2	28

Net sales by the North American segment were $137.7 million for the second quarter of 2011, an increase of $20.9 million, or 18%, compared to $116.8 million for the second quarter of 2010. North American sales for the second quarter of 2011 included $13.9 million of General Monitors sales. During the current quarter, we continued to see growing demand in the oil and gas market, as well as other core industrial markets. The improved demand in core industrial markets resulted in higher shipments of instruments (excluding General Monitors) and fall protection, up $2.2 million and $1.7 million, respectively. Shipments of Advanced Combat Helmets (ACH) to the U.S. military were $5.7 million higher in the second quarter of 2011, as we continued shipping on our current contract. These improvements were partially offset by a decrease of $3.0 million in sales of SCBA to fire service markets.

Net sales for the European segment were $74.9 million for the second quarter of 2011, an increase of $18.5 million, or 33%, compared to $56.4 million for the second quarter of 2010. Net sales in the second quarter of 2011 in the European Segment included $7.6 million of General Monitors sales. Excluding General Monitor sales, local currency sales in Europe increased $3.5 million primarily related to a $4.6 million increase in instrument sales (excluding General Monitors) to core industrial markets, partially offset by weakness in fire service markets and lower shipments of ballistic helmets to military markets. The favorable translation effects of a stronger euro in the current quarter increased European segment sales, when stated in U.S. dollars, by approximately $7.5 million.

Net sales for the International segment were $82.2 million in the second quarter of 2011, an increase of $18.2 million, or 28%, compared to $64.0 million for the second quarter of 2010. Local currency sales in the International segment increased $11.1 million for the quarter due to strong demand in mining and core industrial markets. Local currency sales increased in most product lines, with the strongest improvements in SCBAs, instruments, and eye and face protection, up $2.3 million, $3.4 million, and $2.2 million, respectively. Currency translation effects increased International segment sales, when stated in U.S. dollars, by $7.1 million, primarily related to a strengthening of the Australian dollar, Brazilian real, and South African rand.

***Cost of products sold*.** Cost of products sold was $175.7 million in the second quarter of 2011, compared to $146.9 million in the second quarter of 2010. The increase was driven by higher sales. Cost of products sold as a percentage of sales was 59.6% in the second quarter of 2011 compared to 62.0% in the second quarter of 2010. Cost of products sold includes net periodic pension credits during the second quarters of 2011 and 2010 of $1.1 million and $1.0 million, respectively.

***Gross profit*.** Gross profit for the second quarter of 2011 was $119.0 million, which was $28.8 million, or 32%, higher than gross profit of $90.2 million in the second quarter of 2010. The ratio of gross profit to net sales was 40.4% in the second quarter of 2011 compared to 38.0% in the same quarter last year. The improved gross profit ratio in the current quarter was primarily related to improved pricing, and product mix.

***Selling, general and administrative expenses*.** Selling, general and administrative expenses were $75.7 million during the second quarter of 2011, an increase of $14.8 million, or 24%, compared to $60.9 million in the second quarter of 2010. Selling, general and administrative expenses were 25.7% of net sales in the second quarter of 2011 and 2010. Higher selling, general and administrative expenses in the current quarter included $5.5 million at General Monitors. The remainder of the increase occurred in the North American and International segments, primarily to support the higher sales volumes. Currency exchange increased second quarter 2011 selling, general and administrative expenses, when stated in U.S. dollars, by $4.3 million, primarily related to a strengthening of the euro, Australian dollar, Brazilian real, and South African rand.

***Research and development expense*.** Research and development expense was $9.4 million during the second quarter of 2011, an increase of $1.1 million, or 13%, compared to $8.3 million during the second quarter of 2010. The increase reflects additional expense of $0.9 million related to research and development activities at General Monitors.

***Restructuring and other charges*.** During the second quarter of 2011, we recorded charges of $2.0 million ($1.3 million after tax). European segment charges of $1.4 million related primarily to staff reductions in Germany, France, and Spain and the transfer certain production activities to China and the U.S. North American segment charges of $0.6 million included costs associated with the relocation of certain administrative and production activities.

During the second quarter of 2010, we recorded charges of $2.6 million ($1.7 million after tax). European segment charges of $1.5 million related primarily to ongoing efforts to reorganize our European operations. North American segment charges of $0.8 million included stay bonuses and other costs associated with the transfer certain production activities. International segment charges of $0.3 million were primarily for severance costs associated with staff reductions in China.

***Interest expense*.** Interest expense was $3.8 million during the second quarter of 2011, an increase of $2.1 million, or 124%, compared to $1.7 million in the same quarter last year. The increase in interest expense was due to higher borrowings associated with the General Monitors acquisition.

Currency exchange. We reported currency exchange gains of $0.1 million in the second quarter of 2011, compared to gains of $1.5 million in the second quarter of 2010. Currency exchange gains in both quarters were mostly unrealized and related primarily to the effect of euro exchange rate fluctuations on euro-denominated inter-company balances.

Income taxes. The effective tax rate for the second quarter of 2011 was 33.5% compared to 34.5% for the same quarter last year. The lower effective tax rate in the second quarter of 2011 was primarily related to the recognition of the research and development tax credit in the U.S. Second quarter 2010 income tax expense did not reflect this credit due to its expiration at the end of 2009. The credit was reinstated during the fourth quarter of 2010.

***Net income attributable to Mine Safety Appliances Company*.** Net income attributable to Mine Safety Appliances Company for the second quarter of 2011 was $19.6 million, or $0.53 per basic share, an increase of $7.8 million, or 66%, compared to $11.8 million, or $0.33 per basic share, for the same quarter last year.

North American segment net income for the second quarter of 2011 was $16.1 million, an increase of $3.2 million, or 25%, compared to $12.9 million in the second quarter of 2010. The increase in North American segment net income for the second quarter of 2011 included General Monitors results and reflects improved sales and gross profits, partially offset by the previously discussed increase in selling, general and administrative expenses.

The European segment reported net income for the second quarter of 2011 of $2.1 million, an improvement of $4.6 million, compared to a net loss of $2.5 million during the second quarter of 2010. The improvement in European net income included General Monitors results and reflects higher sales, controlled operating costs, and lower restructuring charges.

International segment net income for the second quarter of 2011 was $6.5 million, an increase of $3.0 million, or 82%, compared to $3.5 million in the same quarter last year**.** Higher local currency net income of $2.3 million was primarily related to higher sales volumes, partially offset by higher selling expenses. Currency translation effects increased current quarter International segment net income, when stated in U.S. dollars by approximately $0.7 million, primarily reflecting a strong Australian dollar and Brazilian real.

The net loss reported in reconciling items for the second quarter of 2011 was $5.1 million compared to a net loss of $2.2 million in the second quarter of 2010. The higher loss in the second quarter of 2011 was primarily related to higher interest expense associated with borrowings made in October 2010 to finance the General Monitors acquisition and lower currency exchange gains.

Six Months Ended June 30, 2011 Compared to Six Months Ended June 30, 2010

Net sales. Net sales for the six months ended June 30, 2011 were $571.2 million, an increase of $121.6 million, or 27%, compared with $449.6 million for the six months ended June 30, 2010.

(In millions)	Six Months Ended June 30 2011	Six Months Ended June 30 2010	Dollar Increase	Percent Increase
North America	$268.6	$215.9	$ 52.7	24%
Europe	139.7	113.0	26.7	24
International	162.9	120.7	42.2	35

Net sales by the North American segment were $268.6 million for the six months ended June 30, 2011, an increase of $52.7 million, or 24%, compared to $215.9 million for the same period in 2010. North American sales for the six months ended June 30, 2011 included $28.0 million of General Monitors sales. Shipments of Advanced Combat Helmets to the U.S. military were $12.5 million higher as we continued shipping on our current contract. Strong demand in industrial markets resulted in higher shipments of instruments (excluding General Monitors), fall protection, and head protection, up $5.0 million, $3.2 million, and $2.5 million, respectively.

Net sales for the European segment were $139.7 million for the six months ended June 30, 2011, an increase of $26.7 million, or 24%, compared to $113.0 million for the same period in 2010. European segment sales for the six months ended June 30, 2011 included $13.3 million of General Monitors sales. Excluding General Monitors sales, local currency sales in Europe increased $5.3 million for the six months ended June 30, 2011, reflecting higher shipments of instruments, up $6.8 million, on strength in industrial core markets. This increase was partially offset by lower sales of gas masks and ballistic helmets on weakness in military markets. The favorable translation effects of stronger Euro currencies in the first half of 2011 increased European segment sales, when stated in U.S. dollars, by approximately $8.1 million.

Net sales for the International segment were $162.9 million for the six months ended June 30, 2011, an increase of $42.2 million, or 35%, compared to $120.7 million for the same period in 2010. Local currency sales of the International segment increased $30.3 million during the six months ended June 30, 2011. Local currency sales in Latin America, China and Southeast Asia were up $16.1 million, $6.6 million, and $2.1 million, respectively, reflecting higher sales of instruments and head, eye and face protection, primarily in industrial and mining markets. Currency translation effects increased International segment sales, when stated in U.S. dollars, by $11.9 million, primarily related to a strengthening of the Australian dollar, South African rand, and Brazilian real.

***Cost of products sold*.** Cost of products sold was $341.8 million for the six months ended June 30, 2011, compared to $276.9 million for the same period in 2010. The increase was driven by higher sales. Cost of products sold as a percentage of sales was 59.8% in the six months ended June 30, 2011 and 61.6% for the same period last year. Cost of products sold includes net periodic pension credits during the six month periods ended June 30, 2011 and 2010 of $2.0 million and $2.2 million, respectively.

***Gross profit*.** Gross profit for the six months ended June 30, 2011 was $229.4 million, which was $56.7 million, or 33%, higher than gross profit of $172.7 million for the same period in 2010. The ratio of gross profit to net sales was 40.2% in the six months ended June 30, 2011, compared to 38.4% for the same period last year. The higher gross profit ratio during the six months ended June 30, 2011 was primarily related to improved pricing, control over manufacturing costs, and product mix.

***Selling, general and administrative expenses*.** Selling, general and administrative expenses were $148.8 million during the six months ended June 30, 2011, an increase of $26.0 million, or 21%, compared to $122.8 million during the same period in 2010. Selling, general and administrative expenses were 26.0% of net sales for the six months ended June 30, 2011, compared to 27.3% of net sales for the same period in 2010. Higher selling, general and administrative expenses in the first half of the year included $10.6 million at General Monitors. The remainder of the increase occurred in the North American and International segments, primarily to support the higher sales volumes. Currency exchange increased selling, general and administrative expenses for the six months ended June 30, 2011, when stated in U.S. dollars, by $5.5 million, primarily related to the strengthening of the euro, Australian dollar, Brazilian real, and South African rand.

***Research and development expense*.** Research and development expense was $20.0 million for the six months ended June 30, 2011, an increase of $4.0 million, or 25%, compared to $16.0 million during the same period in 2010. The increase includes $1.9 million of research and development expense at General Monitors. The remainder of the increase reflects our ongoing focus on developing innovative new products.

***Restructuring and other charges*.** During the six months ended June 30, 2011, we recorded charges of $5.1 million ($3.3 million after tax). European segment charges of $3.1 million for the six months ended June 30, 2011 related primarily to staff reductions in Germany, France, and Spain and the transfer of certain production activities to China and the U.S. North American segment charges for the six months ended June 30, 2011 of $1.1 million included costs associated with the relocation of certain administrative and production activities. International segment charges for the six months ended June 30, 2011 of $0.9 million were related to costs associated with the relocation of our Wuxi, China operations to Suzhou.

During the six months ended June 30, 2010, we recorded charges of $9.4 million ($6.4 million after tax). European segment charges of $6.8 million for the six months ended June 30, 2010 related primarily to a focused voluntary retirement incentive program in Germany. North American segment charges for the six months ended June 30, 2010 of $1.8 million included stay bonuses and other costs associated with our ongoing initiative to transfer certain production activities to lower cost factories. International segment charges for the six months ended June 30, 2010 of $0.8 million were primarily for severance costs associated with staff reductions in South Africa and China.

***Interest expense*.** Interest expense was $7.2 million during the six months ended June 30, 2011, an increase of $4.0 million, or 124%, compared to $3.2 million during the same period last year. The increase in interest expense was primarily due to higher borrowings associated with the General Monitors acquisition.

***Currency exchange*.** We reported currency exchange losses of $0.6 million during the six months ended June 30, 2011, compared to gains of $3.6 million during the same period in 2010. Currency exchange losses and gains in both periods were mostly unrealized and related primarily to the effect of euro exchange rate fluctuations on euro-denominated inter-company balances.

Income taxes. The effective tax rate for the six months ended June 30, 2011 was 33.7% compared to 34.8% for the same period last year. The lower effective tax rate during the six months ended June 30, 2011 was primarily related to the recognition of the research and development tax credit in the U.S. Income tax expense, during the same period in 2010, did not reflect this credit due to its expiration at the end of 2009. The credit was reinstated during the fourth quarter of 2010.

***Net income attributable to Mine Safety Appliances Company*.** Net income attributable to Mine Safety Appliances Company for the six months ended June 30, 2011 was $32.9 million, or $0.90 per basic share, an increase of $16.2 million, or 97%, compared to $16.7 million, or $0.47 per basic share, for the same period last year.

North American segment net income for the six months ended June 30, 2011 was $25.9 million, an increase of $7.4 million, or 40%, compared to $18.5 million for the same period last year. North American segment net income for the six months ended June 30, 2011 included General Monitors net income of $3.7 million. The remaining improvement is due to higher sales and gross profits, partially offset by higher operating expenses required to support sales growth.

The European segment reported net income for the six months ended June 30, 2011 of $3.7 million, an improvement of $9.5 million, compared to a loss of $5.8 million during the same period in 2010. European segment income for the current period includes General Monitors net income of $2.6 million. The remaining improvement in local currency European segment net income is related to higher sales and gross profits, reduced operating expenses, and lower restructuring costs. Higher gross profits reflect a more favorable product mix, including sales of General Monitors products, and improved pricing and control over manufacturing costs.

International segment net income for the six months ended June 30, 2011 was $13.8 million, an increase of $5.9 million, or 75%, compared to $7.9 million in the same period last year**.** Higher local currency net income was primarily related to improved sales and gross profits. The gross profit improvements reflect a more favorable product and geographic sales mix. These increases were partially offset by higher selling, general and administrative expenses. Currency translation effects increased current period International segment net income, when stated in U.S. dollars by approximately $0.9 million, primarily due to the Brazilian real, Australian dollar and South African rand.

The net loss reported in reconciling items for the six months ended June 30, 2011 was $10.6 million compared to a net loss of $3.9 million for the same period last year. The higher loss in the six months ended June 30, 2011 reflects higher interest expense associated with borrowings made in October 2010 to finance the General Monitors acquisition. Additionally, the first half of 2010 benefited from currency exchange gains that did not repeat in the current period.

LIQUIDITY AND CAPITAL RESOURCES

Our main source of liquidity is operating cash flows, supplemented by borrowings to fund significant transactions. Our principal liquidity requirements are for working capital, capital expenditures, principal and interest payments on debt, and acquisitions. Approximately half of our long-term debt is at fixed interest rates with repayment schedules through 2021. The remainder of our long-term debt is at variable rates on an unsecured revolving credit facility that is due in 2015. Substantially all of our borrowings originate in the U.S., which has limited our exposure to non-U.S. credit markets and to currency exchange rate fluctuations.

Cash and cash equivalents increased $4.0 million during the six months ended June 30, 2011, compared to decreasing $1.8 million during the same period in 2010.

Operating activities provided cash of $18.7 million during the six months ended June 30, 2011, compared to using $12.0 million during the same period in 2010. Cash provided by operations during the current period included $11.2 million at General Monitors. Significantly improved operating cash flow in 2011 is primarily related to higher net income and lower use of cash to fund other non-current assets and liabilities when compared with 2010. These improvements were partially offset by a higher use of cash to fund increases in working capital items. Trade receivables were $215.2 million at June 30, 2011, compared to $198.6 million at December 31, 2010. LIFO inventories were $166.0 million at June 30, 2011, compared to $150.6 million at December 31, 2010. The $16.6 million increase in trade receivables reflects an $11.8 million increase in local currency balances, primarily in the European and International segments, and a $4.8 million increase due to currency translation effects. The $15.4 million increase in inventories reflects a $9.9 million increase in local currency inventories, primarily in North America and Europe, and a $5.5 million increase due to currency translation effects. Higher local currency trade receivables and inventories reflect increased sales and anticipated growth in customer demand.

Investing activities used cash of $12.8 million during the six months ended June 30, 2011, compared to using $7.4 million in the same period last year. The increase related primarily to higher property additions. During the six months ended June 30, 2011 and 2010, we used cash of $14.0 million and $8.8 million, respectively, for property additions. Higher property additions in the first half of 2011 were related primarily to machinery and equipment additions.

Financing activities used cash of $4.3 million during the six months ended June 30, 2011, compared to providing $20.5 million during the same period in 2010. The change was primarily related to lower borrowing in the current period and reflects improved operating cash flow. During the first half of 2011, we borrowed $15.0 million compared to borrowing of $38.4 million in the first half of 2010. We paid cash dividends of $18.7 million in the first half of 2011 compared to $17.7 million in the first half of 2010.

CUMULATIVE TRANSLATION ADJUSTMENTS

The position of the U.S. dollar relative to international currencies at June 30, 2011 resulted in a translation gain of $13.6 million being credited to the cumulative translation adjustments shareholders' equity account during the six months ended June 30, 2011, compared to a loss of $20.2 million during the same period in 2010. The translation gain during the first half of 2011 was primarily related to the strengthening of the euro. The translation loss during the first half of 2010 was primarily related to a weakening of the euro.

COMMITMENTS AND CONTINGENCIES

We made contributions of $2.3 million to our pension plans during the six months ended June 30, 2011. We expect to make total contributions of approximately $4.6 million to our pension plans in 2011.

We have purchase commitments for materials, supplies, services, and property, plant and equipment as part of our ordinary conduct of business.

In September 2006, we acquired Paraclete Armor and Equipment, Inc. Under the terms of the asset purchase agreement, we issued a $10.0 million note payable to the former owners of Paraclete. The note is non-interest bearing and is payable in five annual installments of $2.0 million beginning September 1, 2007. We recorded the note at a fair value of $8.5 million at the time of issuance. The discount of $1.5 million is being amortized over the term of the note.

We categorize the product liability losses that we experience into two main categories, single incident and cumulative trauma. Single incident product liability claims are discrete incidents that are typically known to us when they occur and involve observable injuries and, therefore, more quantifiable damages. Therefore, we maintain a reserve for single incident product liability claims based on expected settlement costs for pending claims and an estimate of costs for unreported claims derived from experience, sales volumes, and other relevant information. The reserve for single incident product liability claims was $5.5 million and $5.2 million at June 30, 2011 and December 31, 2010, respectively. Single incident product liability expense during the six months ended June 30, 2011 and 2010 was $0.7 million and $0.8 million, respectively. We evaluate our single incident product liability exposures on an ongoing basis and make adjustments to the reserve as new information becomes available.

Cumulative trauma product liability claims involve exposures to harmful substances (*e.g.*, silica, asbestos, and coal dust) that occurred many years ago and may have developed over long periods of time into diseases such as silicosis, asbestosis, or coal worker's pneumoconiosis. We are presently named as a defendant in 1,965 suits in which plaintiffs allege to have contracted certain cumulative trauma diseases related to exposure to silica, asbestos, and/or coal dust. These lawsuits mainly involve respiratory protection products allegedly manufactured and sold by us. We are unable to estimate total damages sought in these lawsuits as they generally do not specify the injuries alleged, the amount of damages sought, and potentially involve multiple defendants.

Cumulative trauma product liability litigation is difficult to predict. In our experience, until late in a lawsuit, we cannot reasonably determine whether it is probable that any given cumulative trauma lawsuit will ultimately result in a liability. This uncertainty is caused by many factors, including the following: cumulative trauma complaints generally do not provide information sufficient to determine if a loss is probable; cumulative trauma litigation is inherently unpredictable and information is often insufficient to determine if a lawsuit will develop into an actively litigated case; and even when a case is actively litigated, it is often difficult to determine if the lawsuit will be dismissed or otherwise resolved until late in the lawsuit. Moreover, even once it is probable that such a lawsuit will result in a loss, it is difficult to reasonably estimate the amount of actual loss that will be incurred. These amounts are highly variable and turn on a case-by-case analysis of the relevant facts, which are often not learned until late in the lawsuit.

Because of these factors, we cannot reliably determine our potential liability for such claims until late in the lawsuit. We, therefore, do not record cumulative trauma product liability losses when a lawsuit is filed, but rather, when we learn sufficient information to determine that it is probable that we will incur a loss and the amount of loss can be reasonably estimated. We record expenses for defense costs associated with open cumulative trauma product liability lawsuits as incurred.

We cannot estimate any amount or range of possible losses related to resolving pending and future cumulative trauma product liability claims that we may face because of the factors described above. As new information about cumulative trauma product liability cases and future developments becomes available, we reassess our potential exposures.

A summary of cumulative trauma product liability claims activity follows:

	Six Months Ended June 30 2011	Year Ended December 31 2010
Open claims, beginning of period	1,900	2,480
New claims	141	260
Settled and dismissed claims	(76)	(840)
Open claims, end of period	1,965	1,900

With some common contract exclusions, we maintain insurance for cumulative trauma product liability claims. We have purchased insurance policies from over 20 different insurance carriers that provide coverage for cumulative trauma product liability losses and related defense costs. In the normal course of business, we make payments to settle product liability claims and for related defense costs. We record receivables for the amounts that are covered by insurance. The available limits of these policies are many times our recorded insurance receivable balance.

Various factors could affect the timing and amount of recovery of our insurance receivables, including the outcome of negotiations with insurers, legal proceedings with respect to product liability insurance coverage, and the extent to which insurers may become insolvent in the future.

Our insurance receivables totaled $106.8 million at June 30, 2011, all of which was reported in other non-current assets. Our insurance receivables totaled $89.0 million December 31, 2010, all of which is reported in other non-current assets.

A summary of insurance receivable balances and activity related to cumulative trauma product liability losses follows:

(In millions)	Six Months Ended June 30 2011	Year Ended December 31 2010
Balance beginning of period	$ 89.0	$ 91.7
Additions	17.8	30.9
Collections and settlements	—	(33.6)
Balance end of period	106.8	89.0

Additions to insurance receivables in the above table represent insured cumulative trauma product liability settlements and related defense costs. There were no uninsured cumulative trauma product liability losses during the six month periods ended June 30, 2011 and 2010.

Our aggregate cumulative trauma product liability settlement, administrative and defense costs for the years ended December 31, 2010, 2009, and 2008 totaled approximately $90.3 million, substantially all of which was insured.

We believe that the increase in the insurance receivable balance that we have experienced since 2005 is primarily due to disagreements among our insurance carriers, and consequently with us, as to when their individual obligations to pay us are triggered and the amount of each insurer’s obligation, as compared to other insurers. We believe that our insurers do not contest that they have issued policies to us or that these policies cover cumulative trauma product liability claims. Our ability to successfully resolve our insurance litigations with Century Indemnity Company and Columbia Casualty Company during 2010 demonstrates that we had strong legal positions concerning our rights to coverage.

We regularly evaluate the collectability of insurance receivables and record the amounts that we conclude are probable of collection. Our conclusion is based on our analysis of the terms of the underlying insurance policies, our experience in successfully recovering cumulative trauma product liability claims from our insurers under other policies, the financial ability of our insurance carriers to pay the claims, our understanding and interpretation of the relevant facts and applicable law, and the advice of legal counsel, who believe that our insurers are required to provide coverage based on the terms of the policies.

Although the outcome of cumulative trauma product liability matters cannot be predicted with certainty and unfavorable resolutions could materially affect our results of operations on a quarter-to-quarter basis, based on information currently available and the amounts of insurance coverage available to us, we believe that the disposition of cumulative trauma product liability lawsuits that are pending against us will not have a materially adverse effect on our future results of operations, financial condition, or liquidity.

We are currently involved in coverage litigation with The North River Insurance Company (North River). We have sued North River in the United States District Court for the Western District of Pennsylvania, alleging that North River breached one insurance policy by failing to pay amounts owing to us and that its refusal to pay constitutes bad faith. The case was assigned to the Court’s mandatory Alternative Dispute Resolution program, in an attempt to resolve the dispute. The mediation was unsuccessful and the case will proceed to trial. We believe that North River’s refusal to indemnify us under the policy for settlements and legal fees paid by us is wholly contrary to Pennsylvania law and we are pursuing the legal actions necessary to collect all amounts.

In April 2010, North River filed a complaint against us and two excess insurance carriers in the Court of Common Pleas of Allegheny County, Pennsylvania seeking a declaratory judgment concerning their responsibilities under three additional policies shared with Northbrook Insurance Company. We filed a motion to dismiss the declaratory judgment claim and a counter claim for breach of contract against North River and the two excess carriers. The court stayed the declaratory judgment claim and the breach of contract claim is now in discovery. We believe that Pennsylvania law supports our position that North River has insurance responsibilities to indemnify us against various product liability claims to the full limits of these policies.

During May 2010, we resolved coverage litigation with Century Indemnity Company through a negotiated settlement. As part of this settlement, both parties dismissed all claims against one another under the previously-filed coverage litigation. The settlement did not have an impact on our operating results.

During July 2010, we resolved coverage litigation with Columbia Casualty Company through a negotiated settlement. As part of this settlement, both parties dismissed all claims against one another under the previously-filed coverage litigation. The settlement did not have an impact on our operating results.

In July 2010, we filed a complaint in the Superior Court of the State of Delaware seeking declaratory and other relief from the majority of our excess insurance carriers concerning the future rights and obligations of MSA and our excess insurance carriers under various insurance policies. The reason for this insurance coverage action is to secure a comprehensive resolution of our rights under the insurance policies issued by our insurers.

In December 2010, North River filed a motion to dismiss or stay the Delaware action asserting that the previously-discussed cases in the United States District Court for the Western District of Pennsylvania and the Court of Common Pleas of Allegheny County, Pennsylvania were capable of resolving the claims presented in the Superior Court of the State of Delaware action. In January 2011, the Superior Court of the State of Delaware granted North River’s motion to stay the Delaware insurance coverage action, pending resolution of the ongoing actions in the United States District Court for the Western District of Pennsylvania and the Court of Common Please of Allegheny County, Pennsylvania. We appealed the trial court’s decision to stay this case and our appeal was denied. There will be no further activity in the Delaware action until the two Pennsylvania actions are resolved.

CRITICAL ACCOUNTING POLICIES AND ESTIMATES

We prepare our consolidated financial statements in accordance with accounting principles generally accepted in the United States of America. The preparation of these financial statements requires us to make estimates and judgments that affect the reported amounts of assets, liabilities, revenues and expenses, and the related disclosures. We evaluate these estimates and judgments on an on-going basis based on historical experience and various assumptions that we believe to be reasonable under the circumstances. However, different amounts could be reported if we had used different assumptions and in light of different facts and circumstances. Actual amounts could differ from the estimates and judgments reflected in our financial statements.

The more critical judgments and estimates used in the preparation of our financial statements are discussed in Item 7. Management’s Discussion and Analysis of Financial Condition and Results of Operations in our Annual Report on Form 10-K for the year ended December 31, 2010.

RECENTLY ADOPTED AND RECENTLY ISSUED ACCOUNTING STANDARDS

In October 2009, the FASB issued ASU No. 2009-14, Certain Revenue Arrangements That Include Software Elements. This ASU changes the accounting model for revenue arrangements that include both tangible products and software elements that are "essential to the functionality," and scopes these products out of current software revenue guidance. The new guidance includes factors to help companies determine what software elements are considered "essential to the functionality." The amendments will subject software-enabled products to other revenue guidance and disclosure requirements, such as guidance surrounding revenue arrangements with multiple-deliverables. The adoption of this ASU on January 1, 2011 did not have a material effect on our consolidated financial statements.

In April 2010, the FASB issued ASU No. 2010-17, Revenue Recognition—Milestone Method. This ASU allows entities to make a policy election to use the milestone method of revenue recognition and provides guidance on defining a milestone and the criteria that should be met for applying the milestone method. The scope of this ASU is limited to the transactions involving milestones relating to research and development deliverables. The guidance includes enhanced disclosure requirements about each arrangement, individual milestones and related contingent consideration, substantive milestones and factors considered in that determination. The adoption of this ASU on January 1, 2011 did not have a material effect on our consolidated financial statements.

In May 2011, the FASB issued ASU 2011-04,Fair Value Measurement – Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRSs. This ASU updated measurement guidance to improve the comparability of fair value measurements between U.S.GAAP and International Financial Reporting Standards and enhanced disclosure requirements. The most significant change in disclosures is an expansion of information related to fair value measurements categorized within Level 3 of the fair value hierarchy. The ASU will be effective beginning in 2012. The adoption of this ASU will not have a material effect on our consolidated financial statements.

In June 2011, the FASB issued ASU 2011-05, Comprehensive Income—Presentation of Comprehensive Income. This ASU requires net income and comprehensive income to be presented in either a single continuous statement or in two separate, but consecutive, statements. The ASU eliminates the option of presenting other comprehensive income in the statement of shareholders' equity. The ASU will be effective beginning in 2012. The adoption of this ASU will not have a material effect on our results of operations or financial position, but will change the format of the presentation of comprehensive income.

Item 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

Market risk represents the risk of adverse changes in the value of a financial instrument caused by changes in currency exchange rates, interest rates, and equity prices. We are exposed to market risks related to currency exchange rates and interest rates.

Currency exchange rate sensitivity. We are subject to the effects of fluctuations in currency exchange rates on various transactions and on the translation of the reported financial position and operating results of our non-U.S. companies from local currencies to U.S. dollars. A hypothetical 10% strengthening or weakening of the U.S. dollar would decrease or increase our reported sales and net income for the six months ended June 30, 2011 by approximately $30.3 million and $1.8 million, respectively.

When appropriate, we may attempt to limit our transactional exposure to changes in currency exchange rates through contracts or other actions intended to reduce existing exposures by creating offsetting currency exposures. At June 30, 2011, we had open foreign currency forward contracts with a U.S. dollar notional value of $3.7 million. A hypothetical 10% increase in June 30, 2011 forward exchange rates would result in a $0.4 million increase in the fair value of these contracts.

Interest rate sensitivity. We are exposed to changes in interest rates primarily as a result of borrowing and investing activities used to maintain liquidity and fund business operations. Because of the relatively short maturities of temporary investments and the variable rate nature of industrial development debt, these financial instruments are reported at carrying values that approximate fair values.

We have $176.0 million of fixed rate debt which matures at various dates through 2021. The incremental increase in the fair value of fixed rate long term debt resulting from a hypothetical 10% decrease in interest rates would be approximately $3.4 million. However, our sensitivity to interest rate declines and the corresponding increase in the fair value of our debt portfolio would unfavorably affect earnings and cash flows only to the extent that we elected to repurchase or retire all or a portion of our fixed rate debt portfolio at prices above carrying values.

Item 4. CONTROLS AND PROCEDURES

(a) *Evaluation of disclosure controls and procedures*. Based on their evaluation as of the end of the period covered by this Form 10-Q, the Company’s principal executive officer and principal financial officer have concluded that the Company’s disclosure controls and procedures (as defined in Rules 13a-15(e) and 15d-15(e) under the Securities Exchange Act of 1934 (the “Exchange Act”)) are effective to ensure that information required to be disclosed by the Company in reports that it files or submits under the Exchange Act is (i) recorded, processed, summarized and reported within the time periods specified in Securities and Exchange Commission rules and forms and (ii) accumulated and communicated to our management, including the principal executive officer and principal financial officer, as appropriate to allow timely decisions regarding disclosure.

(b) *Changes in internal control*. There were no changes in the Company’s internal control over financial reporting that occurred during the most recent fiscal quarter that have materially affected, or are reasonably likely to materially affect, the Company’s internal control over financial reporting.

PART II. OTHER INFORMATION

Item 2. UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS

(c) Issuer Purchases of Equity Securities

Period	Total Number of Shares Purchased	Average Price Paid Per Share	Total Number of Shares Purchased As Part of Publicly Announced Plans or Programs	Maximum Number of Shares That May Yet Be Purchased Under the Plans or Programs
April 1 – April 30, 2011	—	$ —	—	1,227,324
May 1 – May 31, 2011	389	39.68	—	1,295,908
June 1 – June 30, 2011	2,538	35.85	—	1,304,237

In November 2005, the Board of Directors authorized the purchase of up to $100 million of common stock from time-to-time in private transactions and on the open market. The share purchase program has no expiration date. The maximum shares that may yet be purchased is calculated based on the dollars remaining under the program and the respective month-end closing share price.

We do not have any other share repurchase programs.

Shares purchased during May and June 2011 related to stock compensation transactions.

Item 6. EXHIBITS

(a) Exhibits

10.1*	2008 Management Equity Incentive Plan, amended and restated through February 25, 2011
31.1	Certification of Chief Executive Officer pursuant to Rule 13a-14(a)
31.2	Certification of Chief Financial Officer pursuant to Rule 13a-14(a)
32	Certification of Chief Executive Officer and Chief Financial Officer pursuant to 18 U.S.C. (S)1350
101.INS**	XBRL Instance Document
101.SCH**	XBRL Taxonomy Extension Schema Document
101.CAL**	XBRL Taxonomy Extension Calculation Linkbase Document
101.DEF**	XBRL Taxonomy Extension Definition Linkbase Document
101.LAB**	XBRL Taxonomy Extension Label Linkbase Document
101.PRE**	XBRL Taxonomy Extension Presentation Linkbase Document

* Management contract or compensatory plan or arrangement

** In accordance with Regulation S-T, the XBRL-related information in Exhibit 101 to this Quarterly Report on Form 10-Q shall be deemed to be "furnished" and not "filed."

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

MINE SAFETY APPLIANCES COMPANY

July 28, 2011

/s/ Dennis L. Zeitler

Dennis L. Zeitler
Senior Vice President — Finance;
Duly Authorized Officer and Principal Financial Officer

EXHIBIT 10.1

MINE SAFETY APPLIANCES COMPANY

2008 MANAGEMENT EQUITY INCENTIVE PLAN

Amended and Restated Through February 25, 2011

SECTION 1. PURPOSE.

The purpose of the 2008 Management Equity Incentive Plan of Mine Safety Appliances Company (the “Plan”), as amended and restated, is to benefit the Company’s shareholders by encouraging high levels of performance by individuals whose performance is a key element in achieving the Company’s continued success by rewarding the creation of shareholder value, and to enable the Company to recruit, reward, retain and motivate employees to work as a team to achieve the Company’s goals.

SECTION 2. DEFINITIONS IN LAST SECTION.

For purposes of the Plan, capitalized terms, unless defined where the respective term first appears in this Plan, shall have the meanings given in the last Section hereof.

SECTION 3. ELIGIBILITY.

Employees are eligible to receive Awards under the Plan; provided however Awards may be granted only to Employees who are designated as Participants from time to time by the Committee. The Committee shall determine which Employees shall be Participants, the types of Awards to be made to Participants and the terms, conditions and limitations applicable to the Awards.

SECTION 4. AWARDS.

Awards may include, but are not limited to, those described in this Section 4. The Committee may grant Awards singly, in tandem or in combination with other Awards, as the Committee may in its sole discretion determine; provided that Non-Qualified Stock Options may not be granted in tandem with Incentive Stock Options. Subject to the other provisions of this Plan, Awards may also be granted in combination or in tandem with, in replacement of, or as alternatives to, grants or rights under this Plan and any other employee benefit or compensation plan of the Company.

4.1 Stock Options

A Stock Option is a right to purchase a specified number of Shares at a specified price during such specified time as the Committee shall determine.

(a) Options granted may be either of a type that complies with the requirements of incentive stock options as defined in Section 422 of the Code ("Incentive Stock Options") or of a type that does not comply with such requirements ("Non-Qualified Stock Options"). The requirements imposed by the Code and the regulations thereunder for qualification as an Incentive Stock Option, whether or not specified in this Plan, shall be deemed incorporated within any Award Agreement pertaining to an Incentive Stock Option.

(b) The exercise price per Share of any Stock Option shall be no less than the Fair Market Value per Share subject to the option on the date the Stock Option is granted, except that in the case of an Incentive Stock Option granted to an Employee who, immediately prior to such grant, owns stock possessing more than ten percent (10%) of the total combined voting power of all classes of stock of the Company or any subsidiary (a "Ten Percent Employee"), the exercise price per Share shall not be less than one hundred ten percent (110%) of such Fair Market Value per Share on the date the Incentive Stock Option is granted. For purposes of this Section 4.1(b), an individual (i) shall be considered as owning not only shares of stock owned individually but also all shares of stock that are at the time owned, directly or indirectly, by or for the spouse, ancestors, lineal descendants and brothers and sisters (whether by the whole or half blood) of such individual and (ii) shall be considered as owning proportionately any shares owned, directly or indirectly, by or for any corporation, partnership, estate or trust in which such individual is a shareholder, partner or beneficiary. No dividend equivalents may be granted in connection with any Stock Option or Stock Appreciation Right.

(c) The term of any Stock Option shall not be greater than ten years from its date of grant, except that in the case of an Incentive Stock Option granted to a Ten Percent Employee, such term shall not be greater than five years.

(d) A Stock Option may be exercised, in whole or in part, by giving written notice of exercise to the Company, specifying the number of Shares to be purchased, and the Stock Option may be subject to performance conditions and other terms as the Committee may determine from time to time, consistent with the Plan.

(e) At the discretion of, and in accordance with the rules established by the Committee, the exercise price of the Stock Option may be paid (i) by one or any combination of the following: in cash or the tender of Stock already owned by the Participant for more than six months (or such other period of time as the Committee deems appropriate) having a Fair Market Value on the date of exercise equal to the option price for the shares being purchased or (ii) by providing cash forwarded through a broker or other agent-sponsored exercise or financing program or (iii) through such other means the Committee determines are consistent with the Plan's purpose and applicable law. No fractional Shares will be issued or accepted.

(f) Notwithstanding any other provision contained in the Plan or in any Award Agreement, but subject to the possible exercise of the Committee's discretion contemplated in the last sentence of this Section 4.1(f), the aggregate Fair Market Value on the date of grant, of the Shares with respect to which Incentive Stock Options are exercisable for the first time by an Employee during any calendar year under all plans of the corporation employing such Employee, any parent or subsidiary corporation of such corporation and any predecessor corporation of any such corporation shall not exceed $100,000, or such other or successor limit imposed by the Code. If the date on which one or more of such Incentive Stock Options could first be exercised would be accelerated pursuant to any provision of the Plan or any Award Agreement, and the acceleration of such exercise date would result in a violation of the restriction set forth in the preceding sentence, then, notwithstanding any such provision, but subject to the provisions of the next succeeding sentence, the exercise dates of such Incentive Stock Options shall be accelerated only to the date or dates, if any, that do not result in a violation of such restriction and, in such event, the exercise dates of the Incentive Stock Options with the lowest option prices shall be accelerated to the earliest such dates. The Committee may, in its discretion, authorize the acceleration of the exercise date of one or more Incentive Stock Options even if such acceleration would violate the $100,000 restriction set forth in the first sentence of this paragraph and even if such Incentive Stock Options are thereby converted in whole or in part to Non-Qualified Stock Options.

(g) Unless otherwise provided in an Award Agreement, if the recipient of a Stock Option ceases to be an Employee of the Company and its Subsidiaries for any reason, any outstanding Stock Options held by the optionee shall be exercisable according to the following provisions and shall otherwise terminate:

(i) If an optionee ceases to be an Employee for any reason other than resignation without the consent of the Company, termination for cause, Retirement, Disability or death, any then outstanding Stock Option held by such optionee which is exercisable by the optionee immediately prior to termination shall be exercisable by the optionee at any time prior to the expiration date of such Stock Option or within one year after the date the optionee terminates employment, whichever is the shorter period;

(ii) If the optionee is terminated for cause, any outstanding Stock Option held by the optionee, whether or not exercisable immediately prior to termination, shall terminate as of the date of resignation or termination;

(iii) If an optionee resigns without the consent of the Company, any then outstanding Stock Option held by such optionee which is exercisable by the optionee immediately prior to termination shall be exercisable by the optionee at any time prior to the expiration date of such Stock Option or within thirty days after the date the optionee terminates employment, whichever is the shorter period;

(iv) If an optionee terminates employment by reason of Retirement, any then outstanding Stock Option held by the optionee at the time of Retirement (whether or not exercisable by the optionee prior to Retirement) shall be exercisable by the optionee at any time prior to the expiration date of such Stock Option or within five years after the date the optionee terminates employment, whichever is the shorter period;

(v) If an optionee terminates employment by reason of Disability, any then outstanding Stock Option held by the Optionee at the time of termination of employment (whether or not exercisable by the optionee prior to termination of employment) shall be exercisable by the optionee at any time prior to the expiration date of such Stock Option or within five years after the date the optionee terminates employment, whichever is the shorter period;

(vi) Following the death of an optionee during employment with the Company or a Subsidiary, any outstanding Stock Option held by the optionee at the time of death (whether or not exercisable by the optionee immediately prior to death) shall be exercisable by the person entitled to do so under the Will of the optionee, or, if the optionee shall fail to make testamentary disposition of the Stock Option or shall die intestate, by the legal representative of the optionee at any time prior to the expiration date of such Stock Option or within five years after the date of death, whichever is the shorter period; and

(vii) Following the death of an optionee after ceasing to be an Employee and during a period when a Stock Option is exercisable, any outstanding Stock Option held by the optionee at the time of death shall be exercisable by such person entitled to do so under the Will of the optionee or by such legal representative (but only to the extent the Stock Option was exercisable by the optionee immediately prior to the death of the optionee) within five years after the date of death, but not later than the expiration date of such Stock Option.

4.2 Stock Appreciation Rights

A Stock Appreciation Right is a right to receive, upon surrender of the right, an amount payable in cash and/or Shares under such terms and conditions as the Committee shall determine.

(a) A Stock Appreciation Right may be granted in tandem with part or all of (or in addition to, or completely independent of) a Stock Option or any other Award under this Plan. A Stock Appreciation Right issued in tandem with a Stock Option may only be granted at the time of grant of the related Stock Option.

(b) The amount payable in cash and/or Shares with respect to each right shall be equal in value to a percentage (including up to a maximum of 100%) of the amount by which the Fair Market Value per Share on the exercise date exceeds the Fair Market Value per Share on the date of grant of the Stock Appreciation Right. The applicable percentage shall be established by the Committee. The exercise price for a Stock Appreciation Right shall be no less than the Fair Market Value per Share subject to the Stock Appreciation Right on the date the Stock Appreciation Right is granted. The Award Agreement may state whether the amount payable is to be paid wholly in cash, wholly in Shares or partly in each; if the Award Agreement does not so state the manner of payment, the Committee shall determine such manner of payment at the time of payment. The amount payable in Shares, if any, is determined with reference to the Fair Market Value per Share on the date of exercise. The term of a Stock Appreciation Right shall not be greater than ten years from its date of grant.

(c) Stock Appreciation Rights issued in tandem with Stock Options shall be exercisable only to the extent that the Stock Options to which they relate are exercisable. Upon exercise of the tandem Stock Appreciation Right, and to the extent of such exercise, the Participant's underlying Stock Option shall automatically terminate. Similarly, upon the exercise of the tandem Stock Option, and to the extent of such exercise, the Participant's related Stock Appreciation Right shall automatically terminate.

(d) Notwithstanding any other provision of this Plan to the contrary, with respect to a Stock Appreciation Right granted in connection with an Incentive Stock Option: (i) the Stock Appreciation Right will expire no later than the expiration of the underlying Incentive Stock Option; (ii) the value of the payout with respect to the Stock Appreciation Right may be for no more than one hundred percent (100%) of the difference between the exercise price of the underlying Incentive Stock Option and the Fair Market Value of the Shares subject to the underlying Incentive Stock Option at the time the Stock Appreciation Right is exercised; and (iii) the Stock Appreciation Right may be exercised only when the Fair Market Value of the Shares subject to the Incentive Stock Option exceeds the per Share exercise price of the Incentive Stock Option.

(e) Unless otherwise provided in an Award Agreement, the post-termination of employment provisions of Section 4.1(g) shall also apply to stock appreciation rights.

4.3 Restricted Stock

(a) Restricted Stock is Stock that is issued to a Participant and is subject to such terms, conditions and restrictions as the Committee deems appropriate, which may include, but are not limited to, restrictions upon the sale, assignment, transfer or other disposition of the Restricted Stock and the requirement of forfeiture of the Restricted Stock upon termination of employment under certain specified conditions and/or the failure to achieve performance conditions. The restriction period applicable to Restricted Stock shall, in the case of a time-based restriction, be not less than three years, with no more frequent than ratable vesting over such period or, in the case of a performance-based restriction period, be not less than one year. The Committee may provide for the lapse of any such term or condition or waive any term or condition based on such factors or criteria as the Committee may determine; provided, however, except in the case of death, Disability, retirement, involuntary termination other than for cause, or Change in Control, the Committee will not accelerate the vesting of, or waive the restrictions with respect to, Restricted Stock. Subject to the restrictions stated in this Section 4.3 and in the applicable Award Agreement, the Participant shall have, with respect to Awards of Restricted Stock, all of the rights of a shareholder of the Company, including the right to vote the Restricted Stock and the right to receive any cash dividends on such Stock. Unless otherwise determined by the Committee, dividends or other distributions on Restricted Stock which are paid in Shares or other securities or property shall be held subject to the same terms, conditions and restrictions as the Restricted Stock on which they are paid.

(b) Unless otherwise provided in an Award Agreement, if the recipient of Restricted Stock ceases to be an Employee of the Company and its Subsidiaries for any reason, any outstanding shares of Restricted Stock held by the awardee shall vest or be forfeited according to the following provisions:

(i) If an awardee ceases to be an Employee by reason of Retirement, any shares of Restricted Stock held by the awardee at the time of Retirement shall immediately vest;

(ii) If an awardee ceases to be an Employee by reason of Disability, any shares of Restricted Stock held by the awardee at the time of termination of employment shall immediately vest;

(iii) If an awardee ceases to be an Employee by reason of death, any shares of Restricted Stock held by the awardee at the time of termination of employment shall immediately vest; and

(iv) If an awardee ceases to be an Employee for any reason other than Retirement, Disability or death, any shares of Restricted Stock held by the awardee at the time of termination of employment shall be immediately forfeited.

4.4 Performance Awards

(a) Performance Awards may be granted under this Plan from time to time based on such terms and conditions as the Committee deems appropriate; provided that such Awards shall not be inconsistent with the terms and purposes of this Plan. Performance Awards are Awards the payment or vesting of which is contingent upon the achievement of specified levels of performance under specified Performance Criteria during a specified Performance Period by the Company, a subsidiary or subsidiaries, any branch, department, business unit or other portion thereof or the Participant individually, and/or upon a comparison of such performance with the performance of a peer group of corporations, prior Performance Periods or other measure selected or defined by the Committee at the time the Performance Award is granted. Performance Awards may be in the form of performance units, performance shares, performance-based options pursuant to Section 4.1 and such other forms of Performance Awards as the Committee shall determine. The maximum amount that may be paid under all Performance Awards under the Plan to any one Participant during a calendar year shall in no event exceed $5,000,000, in the case of Performance Awards paid in cash or property (other than Shares) and 150,000 Shares, in the case of Performance Awards paid in Shares. In the case of multi-year Performance Periods, the amount which is earned in any one calendar year is the amount paid for the Performance Period divided by the number of calendar years in the period. In applying this limit, the amount of cash and the number of Shares earned by a Participant shall be measured as of the close of the applicable calendar year which ends the Performance Period, regardless of the fact that certification by the Committee and actual payment to the Participant may occur in a subsequent calendar year or years.

(b) Following completion of the applicable Performance Period, and prior to any payment of a Performance Award to the Participant, the Committee shall determine in accordance with the terms of the Performance Award and shall certify in writing whether the applicable performance goal or goals were achieved, or the level of such achievement, and the amount, if any, earned by the Participant based upon such performance. For this purpose, approved minutes of the meeting of the Committee at which certification is made shall be sufficient to satisfy the requirement of a written certification. Performance Awards are not intended to provide for the deferral of compensation, such that, unless a deferred election or arrangement is otherwise offered consistent with Section 409A of the Code, payment of Performance Awards shall be paid within two and one-half months following the end of the calendar year in which vesting occurs or such other time period if and to the extent as may be required to avoid characterization of such Awards as deferred compensation.

(c) Unless otherwise provided in an Award Agreement, the following provisions shall apply if the recipient of a Performance Award ceases to be an Employee of the Company and its Subsidiaries for any reason prior to payment of the Performance Award:

(i) If an awardee ceases to be an Employee by reason of Retirement, the Employee will be entitled to a pro-rata portion of the Performance Award based upon the number of whole and partial months of employment during the Performance Period, contingent upon achievement of the performance goals and subject to any Negative Discretion retained by the Committee;

(ii) If an awardee ceases to be an Employee by reason of Disability, the Employee will be entitled to a pro-rata portion of the Performance Award based upon the number of whole and partial months of employment during the Performance Period, contingent upon achievement of the performance goals and subject to any Negative Discretion retained by the Committee;

(iii) If an awardee ceases to be an Employee by reason of death, the Employee will be entitled to a pro-rata portion of the Performance Award based upon the number of whole and partial months of employment during the Performance Period, contingent upon achievement of the performance goals and subject to any Negative Discretion retained by the Committee; and

(iv) If an awardee ceases to be an Employee for any reason other than Retirement, Disability or death, any Performance Award shall be immediately forfeited.

4.5 Other Awards

The Committee may from time to time grant Stock, other Stock-based and non-Stock-based Awards under the Plan (singly, in tandem or in combination with other Awards), including without limitation those Awards pursuant to which Shares are or may in the future be acquired, Awards denominated in Stock units, securities convertible into Stock, phantom securities, dividend equivalents and cash. The Committee shall determine the terms and conditions of such other Stock, Stock-based and non-Stock-based Awards, provided that such Awards shall not be inconsistent with the terms and purposes of this Plan. Other Awards are not intended to provide for the deferral of compensation, such that payment of other Awards shall be paid within two and one-half months following the end of the calendar year in which vesting occurs or such other time period if and to the extent as may be required to avoid characterization of such Awards as deferred compensation.

SECTION 5. AWARD AGREEMENTS.

Each Award under this Plan shall be evidenced by an Award Agreement setting forth the number of Shares or other securities, Stock Appreciation Rights, or units subject to the Award, if any, and such other terms and conditions applicable to the Award as are determined by the Committee consistent with the Plan, including without limitation, the ability to vary particular Award Agreement terms as provided in the Plan.

(a) Award Agreements shall include the following terms:

(i) Non-assignability: A provision that the relevant Award shall not be assigned, pledged or otherwise transferred except by will or by the laws of descent and distribution and that during the lifetime of a Participant, the Award shall be exercised only by such Participant or by the Participant’s guardian or legal representative; provided, however, that, in the Committee’s discretion, and except in the case of Incentive Stock Options which may not be transferred, an Award Agreement may expressly provide for specifically limited transferability other than for value.

(ii) Termination of Employment: A provision describing the treatment of an Award in the event of the Retirement, Disability, death or other termination of a Participant’s employment with the Company, including but not limited to terms relating to the vesting, time for exercise, forfeiture or cancellation of an Award in such circumstances.

(iii) Rights as Shareholder: A provision that a Participant shall have no rights as a shareholder with respect to any securities covered by an Award until the date the Participant becomes the holder of record. Except as provided in Section 8 hereof, no adjustment shall be made for dividends or other rights, unless the Award Agreement specifically requires such adjustment, in which case, grants of dividend equivalents or similar rights shall not be considered to be a grant of any other shareholder right.

(iv) Withholding: A provision requiring the withholding of applicable taxes required by law from all amounts paid in satisfaction of an Award to a Participant. In the case of an Award paid in cash, the withholding obligation shall be satisfied by withholding the applicable amount and paying the net amount in cash to the Participant. In the case of Awards paid in Shares or other securities of the Company, (i) a Participant may satisfy the withholding obligation by paying the amount of any taxes in cash, (ii) with the approval of the Committee (or, in the case of deduction, by the unilateral action of the Committee), Shares or other securities may be deducted by the Company from the payment or delivered to the Company by the Participant to satisfy the obligation in full or in part as long as such withholding or delivery of Shares or other securities does not violate any applicable laws, rules or regulations of federal, state or local authorities. The number of Shares or other securities to be deducted or delivered shall be determined by reference to the Fair Market Value of such Shares or securities on the applicable date.

(b) Award Agreements may include such other terms as are necessary and appropriate to effect an Award to the Participant, including but not limited to (i) the term of the Award, (ii) vesting provisions, (iii) deferrals, (iv) any requirements for continued employment with the Company, (v) any other restrictions or conditions (including performance requirements) on the Award and the method by which restrictions or conditions lapse, (vi) the effect upon the Award of a Change in Control, (vii) the price, amount or value of Awards, (viii) such Participant’s permitted transferees, if any, (ix) all Shares issued or issuable to such Participant in connection with an Award in the event of such Participant’s termination of employment, and (x) any other terms and conditions which the Committee shall deem necessary and desirable.

SECTION 6. SHARES OF STOCK SUBJECT TO THE PLAN.

(a) Subject to the adjustment provisions of Section 8 hereof, the maximum aggregate number of Shares which may be granted pursuant to the Plan is the sum of (i) the number of Shares available under the Plan immediately prior to shareholder approval of this amendment and restatement (as of February 25, 2011, 371,056 Shares were available, subject to the counting, adjustment and substitution provisions of the Plan) and (ii) 2,000,000 Shares, all of which may be issued as Incentive Stock Options.

(b) Any Shares which are subject to any unexercised or undistributed portion of any terminated, expired, exchanged or forfeited Award (or Awards settled in cash in lieu of Shares) shall become available for grant pursuant to new Awards. If the exercise price of an Award is paid by delivering to the Company Shares previously owned by the Participant or if Shares are delivered or withheld for purposes of satisfying a tax withholding obligation, the number of Shares covered by the Award equal to the number of Shares so delivered or withheld shall, however, be counted against the number of Shares granted and shall not again be available for Awards under the Plan. Stock Appreciation Rights to be settled in Shares shall be counted in full against the number of Shares available for award under the Plan regardless of the number of Shares issued upon settlement of the Stock Appreciation Right.

(c) The Committee may make such additional rules for determining the number of Shares granted under the Plan as it deems necessary or appropriate.

(d) The Stock which may be issued pursuant to an Award under the Plan may be treasury Stock or authorized but unissued Stock or Stock acquired, subsequently or in anticipation of the transaction, in the open market or otherwise to satisfy the requirements of the Plan, or any combination of such Stock.

(e) Subject to the adjustment provisions of Section 8 hereof, the maximum aggregate number of Shares available for grants of Stock Options or Stock Appreciation Rights to any one Participant under the Plan shall not exceed 150,000 Shares per calendar year. The limitation in the preceding sentence shall be interpreted and applied in a manner consistent with Section 162(m) of the Code.

SECTION 7. ADMINISTRATION.

(a) The Plan and all Awards granted pursuant thereto shall be administered by the Committee so that, insofar as is possible and practicable, transactions with respect to Awards under the Plan shall be exempt from Section 16(b) of the Exchange Act. A majority of the members of the Committee shall constitute a quorum. The vote of a majority of a quorum (or the unanimous consent in writing of the members of the Committee) shall constitute action by the Committee.

(b) The Committee shall periodically determine the Participants in the Plan and the nature, amount, pricing, timing, and other terms of Awards to be made to such individuals.

(c) The Committee shall have the power to interpret and administer the Plan. All questions of interpretation with respect to the Plan, the number of Shares or other securities, Stock Appreciation Rights, or units granted, and the terms of any Award Agreements shall be determined by the Committee, and its determination shall be final and conclusive upon all parties in interest. In the event of any conflict between an Award Agreement and the Plan, the terms of the Plan shall govern.

(d) The Committee may delegate to the officers or employees of the Company the authority to execute and deliver such instruments and documents, to do all such ministerial acts and things, and to take all such other ministerial steps deemed necessary, advisable or convenient for the effective administration of the Plan in accordance with its terms and purpose.

(e) Notwithstanding the foregoing provisions of this Section 7, no power given the Committee herein shall be used after a Change in Control to affect detrimentally the rights of any Participant with respect to any Awards hereunder which are outstanding immediately prior to the Change in Control.

(f) Notwithstanding any other provision of the Plan, the Committee may determine that an Award shall be forfeited and/or shall be repaid to the Company pursuant to the terms of any Company recoupment or similar policy or if the Participant engages in misconduct or violation of any Company policy, and any incentive-based compensation otherwise payable or paid to current or former executive officers shall be forfeited and/or repaid to the Company as may be required pursuant to applicable regulatory requirements.

SECTION 8. EQUITABLE ADJUSTMENTS.

If a dividend or other distribution shall be declared upon the Common Stock payable in shares of the Common Stock, the number of shares of Common Stock then subject to any outstanding Options, Stock Appreciation Rights, Performance Awards or other Awards, the number of shares of Common Stock which may be issued under the Plan but are not then subject to outstanding Options, Stock Appreciation Rights, Performance Awards or other Awards and the maximum number of shares as to which Options, Stock Appreciation Rights or Performance Awards may be granted and as to which shares may be awarded under Sections 4.4 and 6(e), shall be adjusted by adding thereto the number of shares of Common Stock which would have been distributable thereon if such shares had been outstanding on the date fixed for determining the shareholders entitled to receive such stock dividend or distribution. Shares of Common Stock so distributed with respect to any Restricted Stock held in escrow shall also be held by the Company in escrow and shall be subject to the same restrictions as are applicable to the Restricted Stock on which they were distributed.

If the outstanding shares of Common Stock shall be changed into or exchangeable for a different number or kind of shares of stock or other securities of the Company or another corporation, or cash or other property, whether through reorganization, reclassification, recapitalization, stock split-up, combination of shares, merger or consolidation, then there shall be substituted for each share of Common Stock subject to any then outstanding Option, Stock Appreciation Right, Performance Award or Other Award, and for each share of Common Stock which may be issued under the Plan but which is not then subject to any outstanding Option, Stock Appreciation Right, Performance Award or Other Award, the number and kind of shares of stock or other securities (and in the case of outstanding Options, Stock Appreciation Rights, Performance Awards or other Awards, the cash or other property) into which each outstanding share of the Common Stock shall be so changed or for which each such share shall be exchangeable. Unless otherwise determined by the Committee in its discretion, any such stock or securities, as well as any cash or other property, into or for which any Restricted Stock held in escrow shall be changed or exchangeable in any such transaction shall also be held by the Company in escrow and shall be subject to the same restrictions as are applicable to the Restricted Stock in respect of which such stock, securities, cash or other property was issued or distributed.

In case of any adjustment or substitution as provided for in this Section 8, the aggregate option price for all Shares subject to each then outstanding Option, Stock Appreciation Right, Performance Award or Other Award, prior to such adjustment or substitution shall be the aggregate option price for all shares of stock or other securities (including any fraction), cash or other property to which such Shares shall have been adjusted or which shall have been substituted for such Shares. Any new option price per share or other unit shall be carried to at least three decimal places with the last decimal place rounded upwards to the nearest whole number.

If the outstanding shares of the Common Stock shall be changed in value by reason of any spin-off, split-off or split-up, or dividend in partial liquidation, dividend in property other than cash, or extraordinary distribution to shareholders of the Common Stock, (a) the Committee shall make any adjustments to any then outstanding Option, Stock Appreciation Right, Performance Award or Other Award, which it determines are equitably required to prevent dilution or enlargement of the rights of optionees and awardees which would otherwise result from any such transaction, and (b) unless otherwise determined by the Committee in its discretion, any stock, securities, cash or other property distributed with respect to any Restricted Stock held in escrow or for which any Restricted Stock held in escrow shall be exchanged in any such transaction shall also be held by the Company in escrow and shall be subject to the same restrictions as are applicable to the Restricted Stock in respect of which such stock, securities, cash or other property was distributed or exchanged.

No adjustment or substitution provided for in this Section 8 shall require the Company to issue or sell a fraction of a Share or other security. Accordingly, all fractional Shares or other securities which result from any such adjustment or substitution shall be eliminated and not carried forward to any subsequent adjustment or substitution. Owners of Restricted Stock held in escrow shall be treated in the same manner as owners of Common Stock not held in escrow with respect to fractional Shares created by an adjustment or substitution of Shares, except that, unless otherwise determined by the Committee in its discretion, any cash or other property paid in lieu of a fractional Share shall be subject to restrictions similar to those applicable to the Restricted Stock exchanged therefor. In the event of any other change in or conversion of the Common Stock, the Committee may in its discretion adjust the outstanding Awards and other amounts provided in the Plan in order to prevent the dilution or enlargement of rights of Participants.

SECTION 9. CHANGE IN CONTROL.

Notwithstanding any other provision of the Plan to the contrary, and unless the applicable Award Agreement shall otherwise provide, in the event the employment of a Participant is terminated by the Company and its Affiliates without “Cause”, as defined in this Section 9, within two years following the occurrence of a Change in Control of the Company, (i) all Stock Options and freestanding Stock Appreciation Rights which are then outstanding hereunder shall become fully vested and exercisable and (ii) all restrictions with respect to Shares of Restricted Stock which are then outstanding hereunder shall lapse, and such Shares shall be fully vested and nonforfeitable. Notwithstanding any other provision of this Plan to the contrary, and unless the applicable Award Agreement shall otherwise provide, if a Change in Control occurs prior to the end of any Performance Period, with respect to all Performance Awards which are then outstanding hereunder, all uncompleted Performance Periods shall terminate, the target level of performance set forth with respect to each Performance Criterion under such Performance Awards shall be deemed to have been attained and a pro rata portion (based on the ratio of (i) the number of full and partial months which have elapsed from the beginning of the Performance Period through the Change in Control to (ii) the number of months originally contained in the Performance Period) of each such Performance Award shall become vested and the remainder of each such Performance Award shall be forfeited. For purposes of this Section 9, following a Change in Control, “Cause” means any termination of employment where it can be shown that the Participant has (i) willfully failed to perform his or her employment duties for the Company or an Affiliate, (ii) willfully engaged in conduct that is materially injurious to the Company or an Affiliate, monetarily or otherwise, or (iii) committed acts that constitute a felony under applicable federal or state law or constitute common law fraud. For purposes of this definition, no act or failure to act on the Participant’s part shall be considered “willful” unless done, or omitted to be done, by him or her not in good faith and without reasonable belief that his or her action or omission was in the best interest of the Company or Affiliate.

SECTION 10. RIGHTS OF EMPLOYEES.

(a) Status as an eligible Employee shall not be construed as a commitment that any Award will be made under the Plan to such eligible Employee or to eligible Employees generally.

(b) Nothing contained in the Plan (or in any other documents related to this Plan or to any Award) shall confer upon any Employee or Participant any right to continue in the employ of the Company or any of its subsidiaries or constitute any contract or limit in any way the right of the Company or any subsidiary to change such person’s compensation or other benefits or to terminate the employment of such person with or without cause.

SECTION 11. COMPLIANCE WITH APPLICABLE LEGAL REQUIREMENTS.

Awards shall be subject to the requirement that if at any time the Committee shall determine, in its discretion, that the listing, registration or qualification of the Shares subject to the Awards upon any securities exchange or under any state or federal securities or other law or regulation, or the consent or approval of any governmental regulatory body, is necessary or desirable as a condition to or in connection with the granting of the Awards or the issuance or purchase of Shares thereunder, no Awards may be granted or exercised, in whole or in part, unless such listing, registration, qualification, consent or approval shall have been effected or obtained free of any conditions not acceptable to the Committee. The holders of such Awards will supply the Company with such certificates, representations and information as the Company shall request and shall otherwise cooperate with the Company in obtaining such listing, registration, qualification, consent or approval.

SECTION 12. AMENDMENT AND TERMINATION.

The Board may at any time amend, suspend or terminate the Plan. The Committee may at any time alter or amend any or all Award Agreements under the Plan to the extent permitted by law. However, no such action by the Board or by the Committee shall impair the rights of Participants under outstanding Awards without the consent of the Participants affected thereby. Further, the Board shall not amend the Plan without the approval of the Company's shareholders to the extent such approval is required by law, agreement or the rules of any exchange upon which the Stock shall be listed. Except as provided in Section 8 of the Plan, the purchase price of any outstanding Stock Option, Stock Appreciation Right or other purchase right may not be reduced, whether through amendment, cancellation or replacement in exchange with another Stock Option, Stock Appreciation Right, other Award or cash payment, unless such action or reduction is approved by the shareholders of the Company.

SECTION 13. UNFUNDED PLAN.

The Plan shall be unfunded. Neither the Company nor the Board shall be required to segregate any assets that may at any time be represented by Awards made pursuant to the Plan. Neither the Company, the Committee, nor the Board shall be deemed to be a trustee of any amounts to be paid under the Plan.

SECTION 14. LIMITS OF LIABILITY.

(a) Any liability of the Company to any Participant with respect to an Award shall be based solely upon contractual obligations created by the Plan and the Award Agreement.

(b) Neither the Company nor any member of the Board or of the Committee, nor any other person participating in any determination of any question under the Plan, or in the interpretation, administration or application of the Plan, shall have any liability to any party for any action taken or not taken, in good faith under the Plan.

SECTION 15. EFFECTIVE DATE AND DURATION OF THE PLAN.

The Plan, as amended and restated, shall become effective (the "Effective Date") upon the approval of a majority of the votes cast at a duly held meeting of shareholders at which a quorum representing a majority of the outstanding voting stock of the Corporation is, either in person or by proxy, present and voting, within twelve (12) months after the date the Plan is initially adopted by the Board, contingent upon shareholder approval thereof. Subject to obtaining such approval, the Committee shall have authority to grant Awards hereunder from the

Effective Date until the tenth (10th) anniversary of the Effective Date, subject to the ability of the Board to terminate the Plan as provided in Section 12 hereof. Absent additional shareholder approval, no Performance Award may be granted under the Plan subsequent to the time required for re-approval under the regulations issued pursuant to Code Section 162(m).

SECTION 16. FOREIGN PLAN REQUIREMENTS.

To the extent the Committee deems it necessary, appropriate or desirable to comply with foreign law or practices and to further the purpose of the Plan, the Committee may, without amending this Plan, establish special rules and/or sub-plans applicable to awards granted to Participants who are foreign nationals, are employed outside the United States, or both, and may grant awards to such Participants in accordance with those rules. In the event that the payment amount is calculated in a foreign currency, the payment amount will be converted to U.S. dollars using the prevailing exchange rate published in The Wall Street Journal (or in such other reliable publication as the Committee, in its discretion, may determine to rely on) on the relevant date.

SECTION 17. DEFINITIONS.

For purposes of the Plan, the following terms, as used herein, shall have the respective meanings specified:

(a) "Affiliate" shall have the meaning set forth in Rule 12b-2 promulgated under Section 12 of the Exchange Act.

(b) "Award" or "Awards" means an award granted pursuant to Section 4 hereof.

(c) "Award Agreement" means an agreement described in Section 5 hereof entered into between the Company and a Participant, setting forth the terms, conditions and any limitations applicable to the Award granted to the Participant.

(d) "Beneficial Owner" shall have the meaning set forth in Rule 13d-3 under the Exchange Act.

(e) "Beneficiary" means a person or persons designated by a Participant (if the terms of the relevant Award Agreement permit such a designation) to receive, in the event of death, any unpaid portion of an Award held by the Participant. Any Participant so permitted by an Award Agreement may, subject to such limitations as may be prescribed by the Committee, designate one or more persons primarily or contingently as beneficiaries in writing upon forms supplied by and delivered to the Company, and may revoke such designations in writing. If a Participant having a right to designate a beneficiary under an Award Agreement fails effectively to designate a beneficiary, then the Award will be paid in the following order of priority:

(I) Surviving spouse;

(II) Surviving children in equal shares; or

(III) To the estate of the Participant.

(f) “Board” means the Board of Directors of the Company as it may be comprised from time to time.

(g) A “Change in Control” shall be deemed to have occurred if the event set forth in any one of the following paragraphs of this Section 17(g) shall have occurred:

(I) any Person is or becomes the Beneficial Owner, directly or indirectly, of securities of the Company (not including in the securities beneficially owned by such Person any securities acquired directly from the Company or its Affiliates) representing thirty percent (30%) or more of the combined voting power of the Company’s then outstanding securities, excluding any Person who becomes such a Beneficial Owner in connection with a transaction described in clause (i) of paragraph (III) below; or

(II) the following individuals cease for any reason to constitute a majority of the number of directors then serving: individuals who, on February 28, 2008, constitute the Board and any new director (other than a director whose initial assumption of office is in connection with an actual or threatened election contest, including but not limited to a consent solicitation, relating to the election of directors of the Company) whose appointment or election by the Board or nomination for election by the Company’s shareholders was approved or recommended by a vote of at least two-thirds (2/3) of the directors then still in office who either were directors on February 28, 2008 or whose appointment, election or nomination for election was previously so approved or recommended; or

(III) there is consummated a merger or consolidation of the Company or any direct or indirect subsidiary of the Company with any other corporation, other than (i) a merger or consolidation which would result in the voting securities of the Company outstanding immediately prior to such merger or consolidation continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or any parent thereof), in combination with the ownership of any trustee or other fiduciary holding securities under an employee benefit plan of the Company or any subsidiary of the Company, at least fifty-one percent (51%) of the combined voting power of the securities of the Company or such surviving entity or any parent thereof outstanding immediately after such merger or consolidation, or (ii) a merger or consolidation effected to implement a recapitalization of the Company (or similar transaction) in which no Person is or becomes the Beneficial Owner, directly or indirectly, of securities of the Company representing thirty percent (30%) or more of the combined voting power of the Company’s then outstanding securities; or

(IV) the shareholders of the Company approve a plan of complete liquidation or dissolution of the Company or there is consummated an agreement for the sale or disposition by the Company of all or substantially all of the Company's assets, other than a sale or disposition by the Company of all or substantially all of the Company's assets to an entity, at least fifty-one percent (51%) of the combined voting power of the voting securities of which are owned by shareholders of the Company in substantially the same proportions as their ownership of the Company immediately prior to such sale.

Notwithstanding the foregoing, a "Change in Control" shall not be deemed to have occurred by virtue of the consummation of any transaction or series of integrated transactions immediately following which the record holders of the Stock of the Company immediately prior to such transaction or series of transactions continue to have substantially the same proportionate ownership in an entity which owns all or substantially all of the assets of the Company immediately following such transaction or series of transactions.

(h) "Code" means the Internal Revenue Code of 1986, as amended from time to time, or any successor statute. References to specified provisions of the Code shall also include any successor provisions.

(i) "Committee" means a committee of the Board appointed to administer the Plan (which committee may also be the Compensation Committee of the Board). The Committee shall be composed of two or more directors as appointed from time to time to serve by the Board; provided however, that any member of the Committee participating in the taking of any action under the Plan shall qualify as (1) an "outside director" as then defined under Section 162(m) of the Code or any successor provision, (2) a "non-employee director" as then defined under Rule 16b-3 or any successor rule and (3) an independent director under the rules of any stock exchange on which the Shares may be listed and under any other applicable regulatory requirements.

(j) "Company" means Mine Safety Appliances Company, a Pennsylvania corporation, or any successor corporation (except that Company shall not mean any successor corporation thereto in determining under Section 17(g) hereof whether or not any Change in Control of the Company has occurred).

(k) "Disability" shall mean the inability, in the opinion of the Committee, of a Participant, because of an injury or sickness, to work at a reasonable occupation which is available with the Company or at any gainful occupation to which the Participant is or may become fitted, except that in the case of Incentive Stock Options, Disability shall mean permanent and total disability as defined in Section 422(e)(3) of the Code and, in the case of any deferred compensation, Disability shall be as defined in Section 409A of the Code.

(l) "Employee" means any individual who is an employee of the Company or any Participating Subsidiary.

(m) “Exchange Act” means the Securities Exchange Act of 1934, as amended and in effect from time to time, or any successor statute.

(n) “Fair Market Value” of a Share, unless otherwise provided in the applicable Award Agreement, means:

(I) If the Stock is admitted to trading on one or more national securities exchanges, such as the New York Stock Exchange or the NASDAQ Stock Exchange,

(A) the closing price per Share as reported on the reporting system selected by the Committee on the relevant date; or

(B) in the absence of reported sales on that date, the closing price per Share on the next day for which there is a reported sale; or

(II) If the Stock is not admitted to trading on any national securities exchange, but is admitted to quotation on NASDAQ as an “over the counter” traded security, the average of the highest bid and lowest asked prices per Share on the relevant date; or

(III) If the preceding clauses (I) and (II) do not apply, the Fair Market Value determined by the Committee, using such criteria as it shall determine, in good faith and in its sole discretion, to be appropriate for such valuation.

(o) “Negative Discretion” means any discretion to reduce or eliminate the compensation or other economic benefit otherwise due upon attainment of a performance goal.

(p) “Participant” means an Employee who has been designated by the Committee to receive an Award Pursuant to this Plan.

(q) “Participating Subsidiary” means a subsidiary of the Company, of which the Company beneficially owns (whether at the date of adoption of this Plan or at a later date), directly or indirectly, more than 50% of the aggregate voting power of all outstanding classes and series of stock.

(r) “Performance Award” means an Award which is granted pursuant to Section 4.4 hereof and is contingent upon the performance of all or a portion of the Company and/or its subsidiaries and/or which is contingent upon the individual performance of the Participant to whom it is granted.

(s) “Performance Criteria” means one or more preestablished, objective measures of performance during a Performance Period by the Company, a subsidiary or subsidiaries, any department or other portion thereof or the Participant individually, selected by the Committee in its discretion to determine whether a Performance Award has been earned in whole or in part. Performance Criteria may be based on earnings per share, return on equity, assets or investment, sales, gross profits, expenses, stock price, total shareholder return, costs, net income, operating margin, revenue from operations, income from operations as a percent of capital employed, income from operations, cash flow, market share, earnings (including EBITDA and EBIT), operating cash flow, operating cash flow as a percent of capital employed, economic value added, gross margin, workforce diversity, number of accounts, workers' compensation claims, budgeted amounts, turnover rate, inventory, inventory turns and/or obsolete inventory. Performance Criteria based on such performance measures may be based either on the level of performance of the Company, subsidiary or portion thereof under such measure for the Performance Period and/or upon a comparison of such performance with the performance under such measure during a prior period or with the performance of a peer group of corporations selected or defined by the Committee at the time of making a Performance Award. The Committee may in its discretion also determine to use other objective performance measures as Performance Criteria.

(t) "Performance Period" means an accounting period of the Company or a subsidiary of not less than one year, as determined by the Committee in its discretion.

(u) "Person" shall have the meaning given in Section 3(a)(9) of the Exchange Act, as modified and used in Sections 13(d) and 14(d) thereof, except that such term shall not include (i) the Company or any of its subsidiaries, (ii) a trustee or other fiduciary holding securities under an employee benefit plan of the Company or any of its Affiliates, (iii) an underwriter temporarily holding securities pursuant to an offering of such securities, (iv) a corporation owned, directly or indirectly, by the shareholders of the Company in substantially the same proportions as their ownership of Stock of the Company or (v) any individual or entity (including the trustees (in such capacity) of any such entity which is a trust) which is directly or indirectly, the Beneficial Owner of securities of the Company representing five percent (5%) or more of the combined voting power of the Company's then outstanding securities immediately before the Effective Date or any Affiliate of any such individual or entity, including, for purposes of this Section 17(t), any of the following: (A) any trust (including the trustees thereof in such capacity) established by or for the benefit of any such individual; (B) any charitable foundation (whether a trust or a corporation, including the trustees or directors thereof in such capacity) established by any such individual; (C) any spouse of any such individual; (D) the ancestors (and spouses) and lineal descendants (and spouses) of such individual and such spouse; (E) the brothers and sisters (whether by the whole or half blood or by adoption) of either such individual or such spouse; or (F) the lineal descendants (and their spouses) of such brothers and sisters.

(v) "Restricted Stock" means Shares which have certain restrictions attached to the ownership thereof, which may be issued under Section 4.3.

(w) “Retirement” means a Participant’s termination of employment occurring (a) on or after attainment of age 55 and the Participant is credited with at least fifteen years of employment with the Company and its affiliates; (b) on or after attainment of age 60 and the Participant is credited with at least ten years of employment with the Company and its affiliates; or (c) on or after attainment of age 65 and the Participant is credited with at least five years of employment with the Company and its affiliates.

(x) “Share” means a share of Stock.

(y) “Stock” means the Common Stock, without par value, of the Company, or, in the event that the outstanding Common Stock is hereafter changed into, or exchanged for, different stock or securities, such other stock or securities.

(z) “Stock Appreciation Right” means a right, the value of which is determined relative to the appreciation in value of Shares, which may be issued under Section 4.2.

(aa) “Stock Option” means a right to purchase Shares granted pursuant to Section 4.1 and includes Incentive Stock Options and Non-Qualified Stock Options as defined in Section 4.1.

EXHIBIT 31.1

CERTIFICATION OF CHIEF EXECUTIVE OFFICER PURSUANT TO RULE 13a-14(a)

I, William M. Lambert, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Mine Safety Appliances Company;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

(a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

(b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

(c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

(d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

(a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

(b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

MINE SAFETY APPLIANCES COMPANY

July 28, 2011

/s/ William M. Lambert

William M. Lambert
Chief Executive Officer

EXHIBIT 31.2

CERTIFICATION OF CHIEF FINANCIAL OFFICER PURSUANT TO RULE 13a-14(a)

I, Dennis L. Zeitler, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Mine Safety Appliances Company;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

(a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

(b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

(c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

(d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

(a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

(b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

MINE SAFETY APPLIANCES COMPANY

July 28, 2011

/s/ Dennis L. Zeitler

Dennis L. Zeitler
Chief Financial Officer

EXHIBIT 32

CERTIFICATION

Pursuant to 18 U.S.C. (S) 1350, the undersigned officers of Mine Safety Appliances Company (the “Company”), hereby certify, to the best of their knowledge, that the Company’s Quarterly Report on Form 10-Q for the quarter ended June 30, 2011 (the “Report”) fully complies with the requirements of Section 13 (a) or 15 (d), as applicable, of the Securities Exchange Act of 1934 and that the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

July 28, 2011

/s/ William M. Lambert

William M. Lambert
Chief Executive Officer

/s/ Dennis L. Zeitler

Dennis L. Zeitler
Chief Financial Officer