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, 2010

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.)**
121 Gamma Drive **RIDC Industrial Park** **O'Hara Township** **Pittsburgh, Pennsylvania** **(Address of principal executive offices)**	**15238** **(Zip Code)**

Registrant's telephone number, including area code: (412) 967-3000

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 23, 2010 there were 36,274,071 shares of common stock outstanding, not including 1,811,711 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	
	2010	2009	2010	2009
Net sales	$237,173	$227,232	$449,607	$445,407
Other income	15	672	1,320	1,531
	237,188	227,904	450,927	446,938
Costs and expenses				
Cost of products sold	146,947	141,917	276,928	277,115
Selling, general and administrative	60,912	56,041	122,820	112,861
Research and development	8,282	7,273	16,018	14,286
Restructuring and other charges	2,618	966	9,427	9,061
Interest	1,685	1,914	3,225	3,761
Currency exchange (gains) losses	(1,477)	579	(3,635)	(347)
	218,967	208,690	424,783	416,737
Income before income taxes	18,221	19,214	26,144	30,201
Provision for income taxes	6,287	6,986	9,090	10,600
Net income	11,934	12,228	17,054	19,601
Net (income) loss attributable to noncontrolling interests	(107)	230	(321)	78
Net income attributable to Mine Safety Appliances Company	11,827	12,458	16,733	19,679
Earnings per share attributable to Mine Safety Appliances Company common shareholders				
Basic	$ 0.33	$ 0.35	$ 0.47	$ 0.55
Diluted	$ 0.32	$ 0.35	$ 0.46	$ 0.55
Dividends per common share	$ 0.25	$ 0.24	$ 0.49	$ 0.48

See notes to condensed consolidated financial statements.

MINE SAFETY APPLIANCES COMPANY

CONDENSED CONSOLIDATED BALANCE SHEET

(In thousands, except share amounts)
Unaudited

	June 30 2010	December 31 2009
Assets		
Current assets		
Cash and cash equivalents	$ 60,141	$ 61,983
Trade receivables, less allowance for doubtful accounts of $6,893 and $6,866	182,184	173,355
Inventories	130,364	123,944
Deferred tax assets	20,128	25,109
Income taxes receivable	7,027	4,054
Prepaid expenses and other current assets	32,759	45,580
Total current assets	432,603	434,025
Property, less accumulated depreciation of $302,544 and $306,170	135,594	144,575
Prepaid pension cost	112,332	105,812
Deferred tax assets	11,201	10,870
Goodwill	82,439	84,727
Other noncurrent assets	115,450	95,219
Total assets	889,619	875,228
Liabilities		
Current liabilities		
Notes payable and current portion of long-term debt	$ 54,677	$ 16,326
Accounts payable	62,719	43,487
Employees' compensation	25,986	25,811
Insurance and product liability	16,666	24,164
Taxes on income	5,702	10,090
Other current liabilities	41,509	48,572
Total current liabilities	207,259	168,450
Long-term debt	82,111	82,114
Pensions and other employee benefits	118,583	125,387
Deferred tax liabilities	44,841	44,800
Other noncurrent liabilities	14,259	15,077
Total liabilities	467,053	435,828
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 36,274,071 and 35,972,518 shares)	78,387	74,269
Stock compensation trust — 1,811,711 and 2,174,204 shares	(9,457)	(11,349)
Treasury shares, at cost:		
Preferred — 52,878 and 52,878 shares	(1,753)	(1,753)
Common — 23,995,609 and 23,934,669 shares	(258,050)	(256,283)
Accumulated other comprehensive loss	(66,073)	(45,856)
Retained earnings	673,030	674,019
Total Mine Safety Appliances Company shareholders' equity	419,653	436,616
Noncontrolling interests	2,913	2,784
Total shareholders' equity	422,566	439,400
Total liabilities and equity	889,619	875,228

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	
	2010	**2009**
Operating Activities		
Net income	$ 17,054	$ 19,601
Depreciation and amortization	13,726	13,431
Pensions	(2,065)	2,231
Net (gain) loss from investing activities	(707)	248
Stock-based compensation	4,404	3,374
Deferred income tax (benefit) provision	(1,644)	243
Other noncurrent assets and liabilities	(24,155)	(17,590)
Currency exchange gains	(3,635)	(347)
Other, net	(3,948)	(2,800)
Operating cash flow before changes in working capital	(970)	18,391
Trade receivables	(15,976)	28,962
Inventories	(15,846)	21,145
Accounts payable and accrued liabilities	11,523	(23,219)
Income taxes receivable, prepaid expenses and other current assets	9,270	9,486
(Increase) decrease in working capital	(11,029)	36,374
Cash flow from operating activities	(11,999)	54,765
Investing Activities		
Property additions	(8,777)	(14,606)
Property disposals	138	221
Other investing	1,250	9
Cash flow from investing activities	(7,389)	(14,376)
Financing Activities		
Proceeds from (payments on) short-term debt, net	38,364	(12,123)
Cash dividends paid	(17,722)	(17,240)
Company stock purchases	(1,766)	(107)
Exercise of stock options	1,835	70
Excess tax provision related to stock plans	(230)	(495)
Cash flow from financing activities	20,481	(29,895)
Effect of exchange rate changes on cash	(2,935)	1,279
(Decrease) increase in cash and cash equivalents	(1,842)	11,773
Beginning cash and cash equivalents	61,983	50,894
Ending cash and cash equivalents	60,141	62,667

See notes to condensed consolidated financial statements.

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 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 month periods 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 of $6.8 million for the six months ended June 30, 2010 related primarily to a focused voluntary retirement incentive program in Germany (German VRIP). During the first quarter of 2010, 27 employees made irrevocable elections to retire under the terms of the German VRIP. German VRIP termination benefit expense of $5.0 million was recorded in March 2010. 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. European and International segment charges for the six months ended June 30, 2010 of $1.8 million and $0.8 million, respectively, were primarily related to our ongoing efforts to reorganize our European operations and for severance costs associated with staff reductions in South Africa and China.

During the three and six month periods ended June 30, 2009, we recorded charges of $1.0 million ($0.7 million after tax) and $9.1 million ($5.8 million after tax), respectively. North American segment charges of $8.3 million for the six months ended June 30, 2009 related primarily to a focused voluntary retirement incentive program (North American VRIP). During January 2009, 61 North American segment employees made irrevocable elections to retire under the terms of the North American VRIP. North American VRIP non-cash special termination benefits expense of $6.7 million was recorded in January 2009. The remaining $1.6 million of North American segment charges related to layoffs and stay bonuses and other costs associated with our ongoing initiative to transfer certain production activities. International segment charges of $0.8 million were primarily for severance costs related to staff reductions in Brazil, Australia and South Africa.

(3) Comprehensive Loss

Components of comprehensive (loss) income are as follows:

(In thousands)	Three Months Ended June 30 2010	Three Months Ended June 30 2009	Six Months Ended June 30 2010	Six Months Ended June 30 2009
Net income	$ 11,934	$12,228	$ 17,054	$19,601
Foreign currency translation adjustments	(14,213)	17,461	(20,217)	9,518
Comprehensive (loss) income	(2,279)	29,689	(3,163)	29,119
Comprehensive loss (income) attributable to noncontrolling interests	205	(935)	(129)	(1,076)
Comprehensive (loss) income attributable to Mine Safety Appliances Company	(2,074)	28,754	(3,292)	28,043

Components of accumulated other comprehensive loss are as follows:

(In thousands)	June 30 2010	December 31 2009
Cumulative foreign currency translation adjustments	$ (6,306)	$ 13,911
Pension and post-retirement plan adjustments	(59,767)	(59,767)
Accumulated other comprehensive loss	(66,073)	(45,856)

(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.

(In thousands, except per share amounts)	Three Months Ended June 30 2010	Three Months Ended June 30 2009	Six Months Ended June 30 2010	Six Months Ended June 30 2009
Net income attributable to Mine Safety Appliances Company	$ 11,827	$ 12,458	$ 16,733	$ 19,679
Preferred stock dividends	10	10	20	20
Income available to common shareholders	11,817	12,448	16,713	19,659
Basic earnings per common share	$ 0.33	$ 0.35	$ 0.47	$ 0.55
Diluted earnings per common share	$ 0.32	$ 0.35	$ 0.46	$ 0.55
Basic shares outstanding	35,839	35,672	35,768	35,652
Stock options and other stock compensation	642	146	584	169
Diluted shares outstanding	36,481	35,818	36,352	35,821
Antidilutive stock options	776	951	776	951

(5) Segment Information

We are organized into three geographic operating 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, 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	10,834	(3,131)	3,024	1,100	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	14,269	(6,946)	6,949	2,461	16,733
Three Months Ended June 30, 2009					
Sales to external customers	$112,358	$ 61,292	$ 53,582	$ —	$ 227,232
Intercompany sales	15,270	20,528	4,061	(39,859)	—
Net income (loss) attributable to Mine Safety Appliances Company	10,912	994	902	(350)	12,458
Six Months Ended June 30, 2009					
Sales to external customers	$223,079	$121,674	$ 100,654	$ —	$ 445,407
Intercompany sales	28,866	45,524	5,488	(79,878)	—
Net income attributable to Mine Safety Appliances Company	14,636	3,215	1,365	463	19,679

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

In 2010, we changed the composition of our European and International segments to reflect new management responsibilities. Under the new structure, our operations in the Middle East, Egypt and India are reported in the European segment. Previously these operations were reported in the International segment. Comparative 2009 amounts have been revised to conform to the current year presentation. The effect of the revisions for the three months ended June 30, 2009 increased European segment sales and net income by $5.5 million and $0.6 million, respectively, and decreased International segment sales and net income by the corresponding amounts. The effect for the six months ended June 30, 2009 increased European segment sales and net income by $8.9 million and $0.7 million, respectively, and decreased International segment sales and net income by the corresponding amounts.

(6) Pensions and Other Postretirement Benefits

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

(In thousands)	Pension Benefits 2010	Pension Benefits 2009	Other Benefits 2010	Other Benefits 2009
Three months ended June 30				
Service cost	$ 1,936	$ 1,981	$ 190	$ 181
Interest cost	4,683	4,674	433	470
Expected return on plan assets	(8,644)	(8,892)	—	—
Amortization of transition amounts	1	2	—	—
Amortization of prior service cost	26	36	(139)	(88)
Recognized net actuarial losses	137	59	210	262
Termination benefits	—	21	—	—
Net periodic benefit (credit) cost	(1,861)	(2,119)	694	825
Six months ended June 30				
Service cost	$ 3,873	$ 3,891	$ 381	$ 362
Interest cost	9,366	9,263	865	940
Expected return on plan assets	(17,288)	(17,523)	—	—
Amortization of transition amounts	2	3	—	—
Amortization of prior service cost	52	69	(278)	(176)
Recognized net actuarial losses	273	117	420	524
Settlement loss	285	—	—	—
Termination benefits	1,372	6,411	—	250
Net periodic benefit (credit) cost	(2,065)	2,231	1,388	1,900

We made contributions of $2.3 million to our pension plans during the six month period ended June 30, 2010. We expect to make total contributions of approximately $4.6 million to our pension plans in 2010.

(7) Goodwill and Intangible Assets

Changes in goodwill and intangible assets, net of accumulated amortization, during the six months ended June 30, 2010 were as follows:

(In thousands)	Goodwill	Intangibles
Net balances at January 1, 2010	$84,727	$ 13,543
Amortization expense	—	(1,166)
Currency translation and other	(2,288)	(92)
Net balances at June 30, 2010	82,439	12,285

At June 30, 2010, goodwill of approximately $63.5 million, $15.3 million, and $3.6 million related to the North American, European, and International operating segments, respectively.

(8) Inventories

(In thousands)	June 30 2010	December 31 2009
Finished products	$ 64,497	$ 54,958
Work in process	16,419	13,640
Raw materials and supplies	49,448	55,346
Total inventories	130,364	123,944

(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 (RONA) 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)	**2010**	**2009**	**2010**	**2009**
Stock compensation expense	$ 1,902	$ 1,232	$ 4,404	$ 3,374
Income tax benefit	706	452	1,579	1,197
Stock compensation expense, net of income tax benefit	1,196	780	2,825	2,177

A summary of stock option activity for the six months ended June 30, 2010 follows:

	Shares	Weighted Average Exercise Price
Outstanding at January 1, 2010	2,085,075	$ 25.01
Granted	323,978	25.06
Exercised	(214,060)	8.57
Expired	(2,189)	50.25
Outstanding at June 30, 2010	2,192,804	26.60
Exercisable at June 30, 2010	1,235,560	26.73

A summary of restricted stock activity for the six months ended June 30, 2010 follows:

	Shares	Weighted Average Grant Date Fair Value
Unvested at January 1, 2010	338,206	$ 28.99
Granted	170,724	25.07
Vested	(44,912)	40.28
Unvested at June 30, 2010	464,018	26.46

A summary of performance stock unit activity for the six months ended June 30, 2010 follows:

	Shares	Weighted Average Grant Date Fair Value
Unvested at January 1, 2010	61,974	$ 17.83
Granted	41,984	24.63
Performance adjustment	(15,493)	17.83
Unvested at June 30, 2010	88,465	21.06

(10) Derivative Financial Instruments

As part of our currency exchange rate risk management strategy, we 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 on a full mark-to-market basis and report the related gains or losses in currency exchange gains or losses. At June 30, 2010, the notional amount of open forward contracts was $7.6 million and the unrealized loss on these contracts was $0.1 million. All open forward contracts will mature during the third quarter of 2010.

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

		Asset Derivatives		Liability Derivatives	
(In thousands)	Balance Sheet Location	Fair Value at June 30, 2010	Fair Value at December 31, 2009	Fair Value at June 30, 2010	Fair Value at December 31, 2009
Derivatives not designated as hedging instruments:					
Foreign currency forward contracts	Other current liabilities	$ —	$ —	$ 67	$ 289

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

		Amount of Loss Recognized in Income Six Months Ended June 30	
(In thousands)	Income Statement Location	2010	2009
Derivatives not designated as hedging instruments:			
Foreign currency forward contracts	Currency exchange (gains) losses	$ 748	$ 2,388

(11) Income Taxes

At June 30, 2010, we had a gross liability for unrecognized tax benefits of $9.1 million. We have recognized tax benefits associated with these liabilities of $7.4 million at June 30, 2010. These balances are unchanged since December 31, 2009. 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 $0.7 million at June 30, 2010.

(12) Fair Value Measurements

On January 1, 2008, we adopted the Financial Accounting Standards Board (FASB) statement on fair value measurements, as it relates to financial assets and liabilities that are remeasured and reported at least annually. On January 1, 2009, we adopted the FASB statement on fair value measurements as it relates to nonfinancial assets and liabilities that are recognized and disclosed at fair value in the financial statements on a nonrecurring basis.

The FASB statement defines fair value, establishes a framework for measuring fair value, and expands disclosures about fair value measurements. Our adoption of this statement, as it relates to financial and nonfinancial assets and liabilities, had no impact on consolidated results of operations, financial condition or liquidity.

The FASB statement 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. This standard is now the single source under generally accepted accounting principles for the definition of fair value, except for the fair value of leased property. The FASB statement 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 within the scope of the FASB statement 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, 2010, the reported carrying amount of our fixed rate long-term debt was $84.0 million and the fair value was $89.5 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, 2010.

(14) Contingencies

Various lawsuits and claims arising in the normal course of business are pending against us. These lawsuits are primarily product liability claims. We are presently named as a defendant in approximately 2,500 lawsuits, primarily involving respiratory protection products allegedly manufactured and sold by us. Collectively, these lawsuits represent a total of approximately 11,800 plaintiffs. Approximately 90% of these lawsuits involve plaintiffs alleging they suffer from silicosis, with the remainder alleging they suffer from other or combined injuries, including asbestosis. These lawsuits typically allege that these conditions resulted in part from respirators that were negligently designed or manufactured by us. Consistent with the experience of other companies involved in silica and asbestos-related litigation, in recent years there has been an increase in the number of asserted claims that could potentially involve us. We cannot determine our potential maximum liability for such claims, in part because the defendants in these lawsuits are often numerous, and the claims generally do not specify the amount of damages sought.

With some limited exceptions, we maintain insurance against product liability claims. We also maintain a reserve for uninsured product liability based on expected settlement charges for pending claims and an estimate of unreported claims derived from experience, sales volumes, and other relevant information. We evaluate our exposures on an ongoing basis and make adjustments to the reserve as appropriate. Based on information currently available, we believe that the disposition of matters that are pending will not have a materially adverse effect on our results of operations or financial condition.

In the normal course of business, we make payments to settle product liability claims and for related legal fees and record receivables for the amounts covered by insurance. Various factors could affect the timing and amount of recovery of 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.

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 vigorously pursuing the legal actions necessary to collect all amounts.

On April 9, 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 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 the 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 impact our operating results.

We regularly evaluate the collectibility of insurance receivables and record the amounts that we conclude are probable of collection based on our analysis of our various policies, pertinent case law interpreting comparable policies and our experience with similar claims. Insurance receivables totaled $73.6 million at June 30, 2010, all of which is reported in other non-current assets. Insurance receivables totaled $91.7 million at December 31, 2009. Based upon our evaluation of applicable insurance coverage and our ongoing insurance recovery efforts, we believe that the recorded balances are fully recoverable.

(15) Recently Adopted and Recently Issued Accounting Standards

In December 2007, the FASB issued a statement that requires the recognition of a noncontrolling interest (minority interest) as equity in the consolidated financial statements and separate from the parent's equity. The amount of net income attributable to the noncontrolling interest is to be included in consolidated net income on the face of the income statement. The statement also amended certain consolidation procedures and expanded disclosure requirements regarding the interests of the parent and its noncontrolling interest. The adoption of the new statement on January 1, 2009 is reflected in these financial statements and did not have a material effect on our consolidated results of operations or financial condition.

In March 2008, the FASB issued a statement that requires companies to provide disclosures about (a) how and why derivative instruments are used, (b) how derivative instruments and related hedged items are accounted for, and (c) how derivative instruments and related hedged items affect the company's financial position, financial performance, and cash flows. We adopted the new statement on January 1, 2009. See note 10 for disclosures related to derivative instruments and hedging activities.

In April 2008, the FASB issued a staff position that amends the factors that should be considered in developing renewal or extension assumptions used to determine the useful life of a recognized intangible asset. The objective of this staff position is to improve the consistency between the useful life of a recognized intangible asset and the period of expected cash flows used to measure the fair value of the asset. This staff position applies to all intangible assets, whether acquired in a business combination or otherwise, and is to be applied prospectively to intangible assets acquired on or after January 1, 2009. The adoption of this staff position did not have a material effect on our consolidated financial statements.

In April 2009, the FASB issued a staff position that requires disclosures about the fair value of financial instruments for interim reporting periods as well as in annual financial statements. We adopted this staff position for our second quarter 2009 interim reporting period. See note 13 for disclosures related to the fair value of financial instruments.

In May 2009, the FASB issued a statement that establishes general standards of accounting for and disclosure of events that occur after the balance sheet date but before financial statements are issued or are available to be issued. Specifically, the statement sets forth the period after the balance sheet date during which management of a reporting entity should evaluate events or transactions that may occur for potential recognition or disclosure in the financial statements, the circumstances under which an entity should recognize events or transactions occurring after the balance sheet date in its financial statements, and the disclosures that an entity should make about events or transactions that occurred after the balance sheet date. Our adoption of the new statement on June 30, 2009 had no impact on the financial statements as management already followed a similar approach prior to the adoption of this standard.

In June 2009, the FASB issued a statement that removes the concept of a qualifying special-purpose entity and clarifies the objective of determining whether a transferor and all of the entities included in the transferor's financial statements being presented have surrendered control over transferred financial assets. The adoption of this statement on January 1, 2010 did not have a material effect on our consolidated financial statements.

In June 2009, the FASB issued a statement that amends the consolidation guidance applicable to variable interest entities. The adoption of this statement on January 1, 2010 did not have a material effect on our consolidated financial statements.

(16) Subsequent Events

During July 2010, we resolved the 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 impact our second quarter operating results.

On July 26, 2010, we filed a complaint in Delaware state court 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.

Management has evaluated subsequent events and has concluded that all events that would require recognition or disclosure are appropriately reflected in the financial statements.

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 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, 2009.

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, we changed the composition of our European and International segments to reflect new management responsibilities. Under the new structure, our operations in the Middle East, Egypt and India are reported in the European segment. Previously these operations were reported in the International segment. Comparative 2009 amounts have been revised to conform to the current year presentation. In 2009, approximately 48%, 28%, and 24% 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 well-established companies in most Western European countries and more recently established operations in 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, and the U.S., or are purchased from third party vendors.

International. Our International segment includes operating entities located in Argentina, Australia, Brazil, Colombia, Chile, China, Hong Kong, Indonesia, Japan, Malaysia, Peru, Singapore, South Africa, Thailand, and Zambia, some of which are in developing regions of the world. Principal manufacturing operations are located in Australia, Brazil, South Africa, and China. 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 U.S., Germany, and France, or are purchased from third party vendors.

RESULTS OF OPERATIONS

Three Months Ended June 30, 2010 Compared to Three Months Ended June 30, 2009

Net sales. Net sales for the three months ended June 30, 2010 were $237.2 million, an increase of $10.0 million, or 4%, compared with $227.2 million for the three months ended June 30, 2009.

(In millions)	Three Months Ended June 30		Dollar Increase (Decrease)	Percent Increase (Decrease)
	2010	2009		
North America	$ 116.8	$ 112.4	$ 4.4	4%
Europe	56.4	61.3	(4.9)	(8)
International	64.0	53.6	10.4	19

Net sales by the North American segment were $116.8 million for the second quarter of 2010, an increase of $4.4 million, or 4%, compared to $112.4 million for the second quarter of 2009. Sales of head protection and instruments were up $4.3 million and $4.7 million, respectively, on improved demand in industrial markets. These increases were partially offset by lower ballistic helmet and ballistic vest sales in military markets, down $2.9 million and $1.6 million, respectively.

Net sales for the European segment were $56.4 million for the second quarter of 2010, a decrease of $4.9 million, or 8%, compared to $61.3 million for the second quarter of 2009. Local currency sales in Europe decreased $1.7 million during the second quarter of 2010. In France, local currency sales were $2.2 million higher in the current quarter, reflecting improved shipments of ballistic protection and fire helmets to the law enforcement and fire service markets. Local currency sales in other European segment markets were down $3.9 million in the current quarter, reflecting the continuing effects of the recession. The unfavorable translation effects of a weaker euro in the current quarter decreased European segment sales, when stated in U.S. dollars, by approximately $3.2 million.

Net sales for the International segment were $64.0 million in the second quarter of 2010, an increase of $10.4 million, or 19%, compared to $53.6 million for the second quarter of 2009. Local currency sales in the International segment increased $6.0 million in the current quarter, reflecting strong sales in Africa and Latin America, primarily in mining markets. Currency translation effects increased International segment sales, when stated in U.S. dollars, by $4.4 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 $146.9 million in the second quarter of 2010, compared to $141.9 million in the second quarter of 2009. Cost of products sold, selling, general and administrative expenses, and research and development expenses include net periodic pension credits during the second quarters of 2010 and 2009 of $1.9 million and $2.1 million, respectively.

Gross profit**.** Gross profit for the second quarter of 2010 was $90.2 million, which was $4.9 million, or 6%, higher than gross profit of $85.3 million in the second quarter of 2009. The ratio of gross profit to net sales was 38.0% in the second quarter of 2010 compared to 37.5% in the same quarter last year. The higher gross profit ratio in the second quarter of 2010 was primarily related to sales mix.

Selling, general and administrative expenses**.** Selling, general and administrative expenses were $60.9 million during the second quarter of 2010, an increase of $4.9 million, or 9%, compared to $56.0 million in the second quarter of 2009. Selling, general and administrative expenses were 25.5% of net sales in the second quarter of 2010, compared to 24.7% of net sales in the second quarter of 2009. Second quarter selling, general and administrative expenses in the North American segment were $1.4 million, or 6%, higher than in the same quarter last year. The increase in North American segment selling, general and administrative expenses was primarily related to legal fees and other professional services associated with our ongoing insurance coverage litigation and higher selling expenses to support increased sales activity. Local currency selling, general and administrative expenses in the European segment were flat quarter-to-quarter. Local currency selling, general and administrative expenses in the International segment were $3.0 million higher, primarily to support increased sales activity. Currency exchange increased second quarter 2010 selling, general and administrative expenses, when stated in U.S. dollars, by $0.3 million.

Research and development expense**.** Research and development expense was $8.3 million during the second quarter of 2010, an increase of $1.0 million, or 14%, compared to $7.3 million during the second quarter of 2009. The increase reflects our continued focus on developing innovative new products.

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

During the second quarter 2009, we recorded charges of $1.0 million ($0.7 million after tax). Substantially all of these charges were incurred in North America and related to stay bonuses and other costs associated with our initiative to transfer of certain production activities.

Currency exchange**.** We reported currency exchange gains of $1.5 million in the second quarter of 2010, compared to losses of $0.6 million in the second quarter of 2009. The gains in the second quarter of 2010 were largely unrealized and related to the effect of a weaker euro on inter-company balances. The loss in the second quarter of 2009 was primarily related to the euro and the Mexican peso.

Income taxes. The effective tax rate for the second quarter of 2010 was 34.5%, compared to 36.4% for the same quarter last year. The lower effective tax rate in the current quarter was primarily due to the domestic production deduction in the U.S. and a more favorable mix of non-U.S. income.

Net income attributable to Mine Safety Appliances Company**.** Net income attributable to Mine Safety Appliances Company for the second quarter of 2010 was $11.8 million, or $0.33 per basic share, compared to $12.5 million, or $0.35 per basic share, for the same quarter last year.

North American segment net income for the second quarter of 2010 was $10.8 million, a decrease of $0.1 million, or 1%, compared to $10.9 million in the second quarter of 2009.

The European segment reported a net loss for the second quarter of 2010 of $3.1 million, compared to net income of $1.0 million during the second quarter of 2009. The decrease in European segment net income during the second quarter of 2010 includes after-tax charges of $1.0 million related to our ongoing initiative to reorganize European operations. The remainder of the decrease was primarily due to the previously discussed decrease in sales and lower gross profits.

International segment net income for the second quarter of 2010 was $3.0 million, an increase of $2.1 million, compared to $0.9 million in the same quarter last year**.** Higher net income was primarily related to higher sales and improved gross profits. Higher gross profits reflect a more favorable product and geographic sales mix. These increases were partially offset by higher selling, general and administrative expenses.

Income reported in reconciling items for the second quarter of 2010 was $1.1 million compared to a loss of $0.4 million in the second quarter of 2009. The improvement was primarily related to unrealized currency exchange gains on inter-company balances.

Six Months Ended June 30, 2010 Compared to Six Months Ended June 30, 2009

Net sales. Net sales for the six months ended June 30, 2010 were $449.6 million, an increase of $4.2 million, or 1%, compared with $445.4 million for the six months ended June 30, 2009.

(In millions)	Six Months Ended June 30 2010	2009	Dollar (Decrease) Increase	Percent (Decrease) Increase
North America	$215.9	$223.1	($7.2)	(3%)
Europe	113.0	121.7	(8.7)	(7)
International	120.7	100.7	20.0	20

Net sales by the North American segment were $215.9 million for the six months ended June 30, 2010, a decrease of $7.2 million, or 3%, compared to $223.1 million for the same period in 2009. Sales of SCBAs were $13.4 million lower during the first half of 2010. Shipments of SCBAs in the first half of 2009 included $9.4 million in shipments to the U.S. Air Force. Excluding these shipments, SCBA sales were $4.0 million lower in the current period, reflecting first quarter delays in the release of funds under the U.S. federal government’s Assistance to Firefighters Grants program. Shipments of Advanced Combat Helmets to the U.S. military and CG634 helmets to the Canadian Forces were $5.5 million and $1.6 million lower, respectively, as certain contracts wound down or were completed. Shipments of ballistic vests were $2.0 million lower in the current period. These decreases were partially offset by higher shipments of head protection and instruments, up $6.2 million and $8.1 million, respectively, on improved demand in industrial markets.

Net sales for the European segment were $113.0 million for the six months ended June 30, 2010, a decrease of $8.7 million, or 7%, compared to $121.7 million for the same period in 2009. Local currency sales in Europe decreased $10.1 million for the six months ended June 30, 2010. In Germany, local currency sales were $1.0 million lower for the six months ended June 30, 2010, reflecting a $2.8 million decrease in shipments of gas masks and ballistic helmet shipments to the military, partially offset by a $1.4 increase in SCBA shipments. Local currency sales in other European segment companies were down $9.1 million for the first half of 2010, reflecting the continuing effects of the recession in most markets. Translation effects of stronger non-euro currencies in the first half of 2010 increased European segment sales, when stated in U.S. dollars, by approximately $1.4 million.

Net sales for the International segment were $120.7 million for the six months ended June 30, 2010, an increase of $20.0 million, or 20%, compared to $100.7 million for the same period in 2009. Local currency sales of the International segment increased $6.1 million during the six months ended June 30, 2010. Local currency sales in Latin America were up $12.3 million, reflecting higher sales of head protection and instruments, primarily in industrial and mining markets. This increase was partially offset by a $5.6 decrease in sales in Hong Kong, primarily due to lower shipments of SCBAs. SCBA shipments during the first half of 2009 included a large order from the Hong Kong Fire Service. Currency translation effects increased International segment sales, when stated in U.S. dollars, by $13.9 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 $276.9 million for the six months ended June 30, 2010, compared to $277.1 million for the same period in 2009. Cost of products sold, selling, general and administrative expenses, and research and development expenses include net periodic pension credits during the six month periods ended June 30, 2010 and 2009 of $3.4 million and $4.2 million, respectively.

***Gross profit*.** Gross profit for the six months ended June 30, 2010 was $172.7 million, which was $4.4 million, or 3%, higher than gross profit of $168.3 million for the same period in 2009. The ratio of gross profit to net sales was 38.4% in the six months ended June 30, 2010, compared to 37.8% for the same period last year. The higher gross profit ratio in the six months ended June 30, 2010 was primarily related to sales mix.

***Selling, general and administrative expenses*.** Selling, general and administrative expenses were $122.8 million during the six months ended June 30, 2010, an increase of $9.9 million, or 9.0%, compared to $112.9 million during the same period in 2009. Selling, general and administrative expenses were 27.3% of net sales for the six months ended June 30, 2010, compared to 25.3% of net sales for the same period in 2009. In the first half of 2010, selling, general and administrative expenses in the North American segment were $2.9 million, or 6%, higher than in the same period last year. The increase in North American segment selling, general and administrative expenses was primarily related to legal fees and other professional services associated with our ongoing insurance coverage litigation and higher selling expenses. Local currency selling, general and administrative expenses in the European segment were up $0.5 million. Local currency selling, general and administrative expenses in the International segment were up $2.8 million, primarily to support increased sales activity. Currency exchange increased selling, general and administrative expenses for the six months ended June 30, 2010, when stated in U.S. dollars, by $3.7 million, primarily related to the strengthening of the Australian dollar, South African rand and Brazilian real.

***Research and development expense*.** Research and development expense was $16.0 million during the six months ended June 30, 2010, an increase of $1.7 million, or 12%, compared to $14.3 million during the same period in 2009. The increase reflects our ongoing focus on developing innovative new products.

***Restructuring and other charges*.** During the six months ended June 30, 2010, we recorded charges of $9.4 million ($6.4 million after tax). European segment charges of $5.0 million for the six months ended June 30, 2010 related primarily to a focused voluntary retirement incentive program in Germany (German VRIP). 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. European and International segment charges for the six months ended June 30, 2010 of $1.8 million and $0.8 million, respectively, were primarily related to our ongoing efforts to reorganize our European operations and for severance costs associated with staff reductions in South Africa and China.

During the six months ended June 30, 2009, we recorded charges of $9.1 million ($5.8 million after tax). North American segment charges of $8.3 million related primarily to a voluntary retirement incentive program (North American VRIP). During the first half of 2009, we recorded North American VRIP non-cash special termination benefits expense of $6.7 million. The remaining $1.6 million of North American segment charges related to layoffs and stay bonuses and other costs associated with our ongoing initiative to transfer certain production activities. International segment charges of $0.8 million were primarily for severance costs related to staff reductions in Brazil, Australia and South Africa.

***Interest expense*.** Interest expense was $3.2 million during the six months ended June 30, 2010, a decrease of $0.6 million, or 14%, compared to $3.8 million during the same period last year. The decrease in interest expense reflects lower levels of both long and short-term debt.

***Currency exchange*.** We reported currency exchange gains of $3.6 million during the six months ended June 30, 2010, compared to gains of $0.3 million during the same period in 2009. Currency exchange gains during the first half of 2010 were mostly unrealized and related primarily to the favorable effect of a weaker euro on inter-company balances.

Income taxes. The effective tax rate for the six months ended June 30, 2010 was 34.8%. compared to 35.1% for the same period last year. The lower effective tax rate in the current period was primarily due to the domestic production deduction in the U.S., partially offset by the expiration of the research and development tax credit.

***Net income attributable to Mine Safety Appliances Company*.** Net income attributable to Mine Safety Appliances Company for the six months ended June 30, 2010 was $16.7 million, or $0.47 per basic share, compared to $19.7 million, or $0.55 per basic share, for the same period last year.

North American segment net income for the six months ended June 30, 2010 was $14.3 million, a decrease of $0.3 million, or 3%, compared to $14.6 million in the same period last year. North American segment net income for the six months ended June 30, 2009 included a $4.4 million after-tax charge related to the voluntary retirement incentive program in the U.S. Excluding this one-time charge in 2009, North American segment net income was down $4.7 million in the first half of 2010. The decrease reflects lower sales volumes and higher operating expenses in the current period.

The European segment reported a net loss for the six months ended June 30, 2010 of $6.9 million, compared to net income of $3.2 million during the same period in 2009. The decrease in European segment net income during the first half of 2010 includes after-tax charges of $4.8 million related to the German VRIP and cost associated with our ongoing efforts to reorganize European operations. The remainder of the decrease was primarily due to the previously discussed decrease in sales and lower gross margins. Currency translation effects of stronger non-euro currencies in the first half of 2010 increased current period European segment net income, when stated in U.S. dollars, by $0.8 million.

International segment net income for the six months ended June 30, 2010 was $6.9 million, an increase of $5.5 million, compared to $1.4 million in the same period last year**.** Higher local currency net income was primarily related to higher sales and improved gross profits. Higher gross profits reflect a more favorable product and geographic sales mix. The 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 $0.7 million.

Income reported in reconciling items for the six months ended June 30, 2010 and 2009 of $2.5 million and $0.5 million, respectively, was primarily related to unrealized currency exchange gains on inter-company balances.

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, acquisitions, principal and interest payments on debt and dividends. We believe that our financial strength has been evident during the recession and the early stages of the recovery. Our long-term debt is primarily at fixed interest rates with manageable repayment schedules through 2021. We currently have approximately $42.0 million in unused short-term bank lines of credit at competitive interest rates. All of our long-term borrowings and substantially all of our short-term 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 decreased $1.8 million during the six months ended June 30, 2010, compared to increasing $11.8 million during the same period in 2009.

Operating activities used cash of $12.0 million during the six months ended June 30, 2010, compared to providing cash of $54.8 million during the same period in 2009. Significantly lower operating cash flow in the first half of 2010 reflects a $47.4 million unfavorable change associated with working capital and a $19.4 million decrease in operating cash flow before changes in working capital. Lower operating cash flow before changes in working capital was primarily due to lower net income and less favorable adjustments for non-cash items. Trade receivables were $182.2 million at June 30, 2010, compared to $173.4 million at December 31, 2009. LIFO inventories were $130.4 million at June 30, 2010, compared to $123.9 million at December 31, 2009. The $8.8 million increase in trade receivables reflects a $16.0 million increase in local currency balances, primarily in North America, partially offset by a $7.2 million reduction, when stated in U.S. dollars, due to currency translation effects. The increase in trade receivables occurred primarily in North America and reflects higher sales. The $6.5 million increase in inventories reflects a $15.8 million increase in local currency inventories, partially offset by a $9.3 million reduction, when stated by U.S. dollars, due to currency translation effects. Increased inventory levels are primarily in anticipation of higher customer demand.

Investing activities used cash of $7.4 million during the six months ended June 30, 2010, compared to using $14.4 million in the same period last year. The decrease related primarily to lower property additions in the current period. During the six months ended June 30, 2010 and 2009, we used cash of $8.8 million and $14.6 million, respectively, for property additions. Higher property additions in the first half of 2009 were related primarily to production equipment and software purchases in North America.

Financing activities provided cash of $20.5 million during the six months ended June 30, 2010, compared to using $29.9 million during the same period in 2009. The change was primarily related to borrowing on our short-term line of credit. During the first half of 2010, we borrowed $38.4 million, compared to making payments of $12.1 million for the same period last year. We paid cash dividends of $17.7 million and $17.2 million in the first half of 2010 and 2009, respectively.

CUMULATIVE TRANSLATION ADJUSTMENTS

The position of the U.S. dollar relative to international currencies at June 30, 2010 resulted in a translation loss of $20.2 million being charged to the cumulative translation adjustments shareholders' equity account during the six months ended June 30, 2010, compared to a gain of $9.5 million during the during the same period in 2009. The translation loss during the six months ended June 30, 2010 was primarily related to the weakening of the euro. The translation gain during the six months ended June 30, 2009 was primarily related to the strengthening of the South African rand, the Brazilian real and the Australian dollar.

COMMITMENTS AND CONTINGENCIES

We expect to make net contributions of $4.6 million to our pension plans during 2010.

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.

During 2003, we sold our real property in Berlin, Germany for $25.7 million, resulting in a gain of $13.6 million. At the same time, we entered into an eight year agreement to lease back the portion of the property that we occupy. Under sale-leaseback accounting, $12.1 million of the gain was deferred and is being amortized over the term of the lease.

Various lawsuits and claims arising in the normal course of business are pending against us. These lawsuits are primarily product liability claims. We are presently named as a defendant in approximately 2,500 lawsuits, primarily involving respiratory protection products allegedly manufactured and sold by us. Collectively, these lawsuits represent a total of approximately 11,800 plaintiffs. Approximately 90% of these lawsuits involve plaintiffs alleging they suffer from silicosis, with the remainder alleging they suffer from other or combined injuries, including asbestosis. These lawsuits typically allege that these conditions resulted in part from respirators that were negligently designed or manufactured by us. Consistent with the experience of other companies involved in silica and asbestos-related litigation, in recent years there has been an increase in the number of asserted claims that could potentially involve us. We cannot determine our potential maximum liability for such claims, in part because the defendants in these lawsuits are often numerous, and the claims generally do not specify the amount of damages sought.

With some limited exceptions, we maintain insurance against product liability claims. We also maintain a reserve for uninsured product liability based on expected settlement charges for pending claims and an estimate of unreported claims derived from experience, sales volumes, and other relevant information. We evaluate our exposures on an ongoing basis and make adjustments to the reserve as appropriate. Based on information currently available, we believe that the disposition of matters that are pending will not have a materially adverse effect on our results of operations or financial condition.

In the normal course of business, we make payments to settle product liability claims and for related legal fees and record receivables for the amounts covered by insurance. Various factors could affect the timing and amount of recovery of 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.

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 vigorously pursuing the legal actions necessary to collect all amounts.

On April 9, 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 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 the 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 impact our operating results.

We regularly evaluate the collectibility of insurance receivables and record the amounts that we conclude are probable of collection based on our analysis of our various policies, pertinent case law interpreting comparable policies and our experience with similar claims. Insurance receivables totaled $73.6 million at June 30, 2010, all of which is reported in other non-current assets. Insurance receivables totaled $91.7 million at December 31, 2009. Based upon our evaluation of applicable insurance coverage and our ongoing insurance recovery efforts, we believe that the recorded balances are fully recoverable.

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, 2009.

RECENTLY ADOPTED AND RECENTLY ISSUED ACCOUNTING STANDARDS

In December 2007, the FASB issued a statement that requires the recognition of a noncontrolling interest (minority interest) as equity in the consolidated financial statements and separate from the parent's equity. The amount of net income attributable to the noncontrolling interest is to be included in consolidated net income on the face of the income statement. The statement also amended certain consolidation procedures and expanded disclosure requirements regarding the interests of the parent and its noncontrolling interest. The adoption of the new statement on January 1, 2009 is reflected in these financial statements and did not have a material effect on our consolidated results of operations or financial condition.

In March 2008, the FASB issued a statement that requires companies to provide disclosures about (a) how and why derivative instruments are used, (b) how derivative instruments and related hedged items are accounted for, and (c) how derivative instruments and related hedged items affect the company's financial position, financial performance, and cash flows. We adopted the new statement on January 1, 2009. See note 10 for disclosures related to derivative instruments and hedging activities.

In April 2008, the FASB issued a staff position that amends the factors that should be considered in developing renewal or extension assumptions used to determine the useful life of a recognized intangible asset. The objective of this staff position is to improve the consistency between the useful life of a recognized intangible asset and the period of expected cash flows used to measure the fair value of the asset. This staff position applies to all intangible assets, whether acquired in a business combination or otherwise, and is to be applied prospectively to intangible assets acquired on or after January 1, 2009. The adoption of this staff position did not have a material effect on our consolidated financial statements.

In April 2009, the FASB issued a staff position that requires disclosures about the fair value of financial instruments for interim reporting periods as well as in annual financial statements. We adopted this staff position for our second quarter 2009 interim reporting period. See note 13 for disclosures related to the fair value of financial instruments.

In May 2009, the FASB issued a statement that establishes general standards of accounting for and disclosure of events that occur after the balance sheet date but before financial statements are issued or are available to be issued. Specifically, the statement sets forth the period after the balance sheet date during which management of a reporting entity should evaluate events or transactions that may occur for potential recognition or disclosure in the financial statements, the circumstances under which an entity should recognize events or transactions occurring after the balance sheet date in its financial statements, and the disclosures that an entity should make about events or transactions that occurred after the balance sheet date. Our adoption of the new statement on June 30, 2009 had no impact on the financial statements as management already followed a similar approach prior to the adoption of this standard.

In June 2009, the FASB issued a statement that removes the concept of a qualifying special-purpose entity and clarifies the objective of determining whether a transferor and all of the entities included in the transferor's financial statements being presented have surrendered control over transferred financial assets. The adoption of this statement on January 1, 2010 did not have a material effect on our consolidated financial statements.

In June 2009, the FASB issued a statement that amends the consolidation guidance applicable to variable interest entities. The adoption of this statement on January 1, 2010 did not have a material effect on our consolidated financial statements.

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 for the six months ended June 30, 2010 by approximately $23.4 million.

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, 2010, we had open foreign currency forward contracts with a U.S. dollar notional value of $7.6 million. A hypothetical 10% increase in June 30, 2010 forward exchange rates would result in a $0.8 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 $84.0 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 $1.4 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.* The Company's management, with the participation of the Company's Chief Executive Officer and Chief Financial Officer, evaluated the effectiveness of the Company's disclosure controls and procedures as of the end of the period covered by this report. Based on that evaluation, the Chief Executive Officer and Chief Financial Officer concluded that the Company's disclosure controls and procedures, as of the end of the period covered by this report, were effective and provided reasonable assurance that the information required to be disclosed by the Company in reports filed under the Securities Exchange Act of 1934 is (i) recorded, processed, summarized, and reported within the time periods specified in the SEC's rules and forms, and (ii) accumulated and communicated to our management, including the Chief Executive Officer and Chief Financial Officer, as appropriate to allow timely decisions regarding required 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, 2010	—	$ —	—	1,657,034
May 1 – May 31, 2010	50,661	29.46	—	1,779,979
June 1 – June 30, 2010	—	—	—	1,965,303

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 2010 related to stock compensation transactions.

Item 6. EXHIBITS

(a) Exhibits

10.1	Trust Agreement, effective June 1, 1996, as amended through May 15, 2010, between the registrant and PNC Bank, N.A. re the Mine Safety Appliances Company Stock Compensation Trust.
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

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, 2010

/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

STOCK COMPENSATION TRUST

Effective as of June 1, 1996

As amended through

May 15, 2010

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MINE SAFETY APPLIANCES COMPANY

STOCK COMPENSATION TRUST

THIS TRUST AGREEMENT (the “Agreement”) made effective as of June 1, 1996, between Mine Safety Appliances Company, a Pennsylvania corporation, and PNC Bank, N.A., as trustee.

W I T N E S S E T H :

WHEREAS, the Company (as defined below) desires to establish a trust (the “Trust”) in accordance with the laws of the Commonwealth of Pennsylvania and for the purposes stated in this Agreement;

WHEREAS, the Trustee (as defined below) desires to act as trustee of the Trust, for the purposes hereinafter stated and in accordance with the terms hereof;

WHEREAS, the Company or its subsidiaries have previously adopted the Plans (as defined below);

WHEREAS, the Company desires to provide assurance of the availability of the shares of its common stock necessary to satisfy certain of its obligations or those of its subsidiaries under the Plans (as defined below);

WHEREAS, the Company desires that the assets to be held in the Trust Fund (as defined below) should be principally or exclusively securities of the Company and, therefore, expressly waives any diversification of investments that might otherwise be necessary, appropriate, or required pursuant to applicable provisions of law, if any; and

WHEREAS, PNC Bank, N.A., has been appointed as trustee and has accepted such appointment as of the date set forth first above;

NOW, THEREFORE, the parties hereto hereby establish the Trust and agree that the Trust will be comprised, held and disposed of as follows:

ARTICLE 1.

Trust, Trustee and Trust Fund

1.1. Trust. This Agreement and the Trust shall be known as the Mine Safety Appliances Company Stock Compensation Trust. The parties intend that the Trust will be an independent legal entity with title to and power to convey all of its assets. The parties hereto further intend that the trust not be subject to the Employee Retirement Income Security Act of 1974, as amended (“ERISA”). The Trust is not a part of any of the Plans (as herein defined). The assets of the Trust will be held, invested and disposed of by the Trustee, in accordance with the terms of the Trust. The Company will not knowingly take any action that would cause the assets held pursuant to the Trust to become “plan assets” within the meaning of ERISA without so advising the Trustee. The Trust is intended to be a “grantor trust” within the meaning of Section 671 of the Internal Revenue Code of 1986.

1.2. Trustee. The trustee named above, and its successor or successors, is hereby designated as the trustee hereunder, to receive, hold, invest, administer and distribute the Trust Fund in accordance with this Agreement, the provisions of which shall govern the power, duties and responsibilities of the Trustee.

1.3. <u>Trust Fund</u>. The assets held at any time and from time to time under the Trust collectively are herein referred to as the “Trust Fund” and shall consist of contributions received by the Trustee, proceeds of any loans, investments and reinvestment thereof, the earnings and income thereon, less disbursements therefrom. Except as herein otherwise provided, title to the assets of the Trust Fund shall at all times be vested in the Trustee and securities that are part of the Trust Fund shall be held in such manner that the Trustee’s name and the fiduciary capacity in which the securities are held are fully disclosed, subject to the right of the Trustee to hold title in bearer form or in the name of a nominee, and the interests of others in the Trust Fund shall be only the right to have such assets received, held, invested, administered and distributed in accordance with the provisions of the Trust.

1.4. <u>Trust Fund Subject to Claims</u>. Notwithstanding any provision of this Agreement to the contrary, the Trust Fund shall at all times remain subject to the claims of the Company’s general creditors under federal and state law.

In addition, the Board of Directors and Chief Executive Officer of the Company shall have the duty to inform the Trustee in writing of the Company’s Insolvency (as defined below). If a person claiming to be a creditor of the Company alleges in writing to the Trustee that the Company has become Insolvent, the Trustee shall determine whether the Company is Insolvent and, pending such determination, the Trustee shall discontinue allocations pursuant to Article 3.

Unless the Trustee has actual knowledge of the Company’s Insolvency, or has received notice from the Company or a person claiming to be a creditor alleging that the Company is Insolvent, the Trustee shall have no duty to inquire whether the Company is Insolvent. The Trustee may in all events rely on such evidence concerning the Company’s solvency as may be furnished to the Trustee and that provides the Trustee with a reasonable basis for making a determination concerning the Company’s Insolvency.

If at any time the Trustee has determined that the Company is Insolvent, the Trustee shall discontinue allocations pursuant to Article 3 and shall hold the Trust Fund for the benefit of the Company’s general creditors. Nothing in this Trust Agreement shall in any way diminish any rights of employees as general creditors of the Company with respect to benefits due under the Plans or otherwise.

The Trustee shall resume allocations pursuant to Article 3 only after the Trustee has determined that the Company is not Insolvent or is no longer Insolvent as the case may be.

1.5. <u>Use of Trust</u>. The Trust Fund shall be used for the exclusive purpose of aiding the Company in delivering the benefits provided by the Plans and defraying the expenses of the Trust in accordance with this Trust Agreement. The Company may terminate the Trust in accordance with Section 8.2 hereof, but, income or corpus of the Trust Fund is recoverable by the Company only as provided in Section 2.2 and 8.2.

1.6. <u>Definitions</u>. In addition to the terms defined in the preceding portions of the Trust, certain capitalized terms have the meanings set forth below:

<u>Board of Directors</u>. “Board of Directors” means the board of directors of the Company.

<u>Change of Control</u>. “Change of Control” means any of the following events:

(a) an acquisition by any individual, entity or group (within the meaning of Section 13(d)(3) or 14(d)(2) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”)) of beneficial ownership (within the meaning of Rule 13d-3 promulgated under the Exchange Act) of 50% or more of the combined voting power of the then outstanding voting securities of the Company; provided, however, that the following acquisitions shall not constitute a Change of Control: (i) an acquisition by or directly from the Company, (ii) an acquisition by any employee benefit plan or trust sponsored or maintained by the Company; and (iii) any acquisition described in subclauses (A) or (B) of subsection (b) below; or

(b) approval by the stockholders of the Company of (i) a complete dissolution or liquidation of the Company, (ii) a sale or other disposition of all or substantially all of the Company's assets or (iii) a reorganization, merger, or consolidation ("Business Combination") unless either (A) all or substantially all of the stockholders of the Company immediately prior to the Business Combination own more than 50% of the voting securities of the entity surviving the Business Combination, or the entity which directly or indirectly controls such surviving entity, in substantially the same pro-portion as they owned the voting securities of the Company immediately prior thereto, or (B) the consideration (other than cash paid in lieu of fractional shares or payment upon perfection of appraisal rights) issued to stockholders of the Company in the Business Combination is solely common stock which is publicly traded on an established securities exchange in the United States.

Code. "Code" means the Internal Revenue Code of 1986, as amended.

Committee. "Committee" means a committee of officers or other individuals, subject to Section 9.2, appointed by the Board of Directors from time to time to administer the Trust.

Company. "Company" means Mine Safety Appliances Company, a Pennsylvania corporation, or any successor thereto. References to the Company shall include its subsidiaries where appropriate.

Company Stock. "Company Stock" means shares of common stock, no par value, issued by the Company or any successor securities.

Extraordinary Dividend. "Extraordinary Dividend" means any dividend or other distribution of cash or other property (other than Company Stock) made with respect to Company Stock, which the Board of Directors declares generally to be other than an ordinary dividend.

Fair Market Value. "Fair Market Value" means as of any date the closing price quotation, or, if none, the average of the bid and asked prices, as reported with respect to the Company Stock on the most recently available date, on any national exchange on which the Company Stock is then listed, or if not so listed, on the NASDAQ National Market, or other consolidated reporting system reporting trades of the Company Stock. If the Company Stock is not so listed, "Fair Market Value" shall mean the average of the bid and asked prices as quoted by all market makers in the Company Stock. In the event that a market for the Company Stock does not exist, the Committee may determine, in any case or cases, that "Fair Market Value" shall be determined on the basis of the opinion of one or more independent and reputable appraisers qualified to value companies in the Company's line of business.

Insolvency. "Insolvency" means (i) the inability of the Company to pay its debts as they become due, or (2) the Company being subject to a pending proceeding as a debtor under the provisions of Title 11 of the United States Code (Bankruptcy Code).

Loan. "Loan" means the loan and extension of credit to the Trust evidenced by a promissory note dated as of the date of the Closing (as defined in the Stock Purchase Agreement dated June 4, 1996 between the Trust and the Company), with which the Trustee will purchase Company Stock.

Option Grant. "Option Grant" means an option granted under one of the Plans to a Plan Participant to acquire shares of Company Stock.

Plan Committee Certification. "Plan Committee Certification" means a certification to be provided to the Trustee by the Committee from time to time which (i) sets forth the number of shares of Company Stock to be transferred to a Plan Participant, and (ii) certifies that the determination of such number is in accordance with the terms of each Plan.

Plans. "Plans" means the employee plans listed on Schedule A hereto and any other employee benefit plan of the Company or its subsidiaries designated as such by the Board of Directors.

Plan Participant. "Plan Participant" means an individual who has an Option Grant under any of the Plans.

Suspense Account. "Suspense Account" means the account in which shares of Company Stock acquired with the Loan are held until they are released pursuant to Section 3.1.

Trustee. "Trustee" means PNC Bank, N.A., or any successor trustee.

Trust Year. "Trust Year" means the period beginning on the date of the Closing (the "Closing Date") and ending on the next following December 31st and on each December 31st thereafter.

ARTICLE 2.

Contributions and Dividends

2.1. Contributions. For each Trust Year the Company shall contribute to the Trust in cash such amount, which together with dividends, as provided in Section 2.2, and any other earnings of the Trust, shall enable the Trustee to make all payments of principal and interest due under the Loan on a timely basis. Unless otherwise expressly provided herein, the Trustee shall apply all such contributions, dividends and earnings to the payment of principal and interest due under the Loan. If, at the end of any Trust Year, no such contribution has been made in cash, such contribution shall be deemed to have been made in the form of forgiveness of principal and interest on the Loan to the extent of the Company's failure to make contributions as required by this Section 2.1. The Company may from time to time, in its sole discretion, make additional contributions to the Trust for the purpose of enabling the Trust to make prepayments of principal with respect to the Loan (a "Prepayment Contribution"). The Trustee shall immediately use any Prepayment Contribution to make a prepayment of principal with respect to the Loan. All contributions made under the Trust shall be delivered to the Trustee. The Trustee shall be accountable for all contributions received by it, but shall have no duty to require any contributions to be made to it.

2.2. Dividends. Except as otherwise provided herein, dividends paid in cash on Company Stock held by the Trust, including Company Stock held in the Suspense Account, shall be applied to pay interest and repay scheduled principal due under the Loan. In the event that dividends paid on Company Stock held in the Trust, other than Extraordinary Dividends, exceed the amount of scheduled principal and interest due in any Trust Year, such excess shall be used to purchase additional shares of Company Stock and/or shall be distributed to a broad cross-section of individuals employed by the Company, as determined in good faith by the Committee. Dividends which are not in cash or in Company Stock (including Extraordinary Dividends, or portions thereof) shall be reduced to cash by the Trustee and reinvested in Company Stock as soon as practicable. For purposes of this Agreement, Company Stock purchased with the proceeds of an Extraordinary Dividend, any excess dividend or with the proceeds of a non-cash dividend shall for purposes of this Agreement (including without limitation Section 3.1 hereof), be deemed to have been acquired with the proceeds of the Loan. In the Trustee's discretion, investments in Company Stock may be made through open-market purchases, private transactions or (with the Company's consent) purchases from the Company.

ARTICLE 3.

Release and Allocation of Company Stock

3.1. Release of Shares. Upon any payment (including a prepayment) or forgiveness in any Trust Year of any principal on the Loan (a "Principal Payment"), the following number of shares of Company Stock acquired with the proceeds of the Loan shall be available for allocation ("Available Shares") as provided in this Article 3: the number of shares so acquired and held in the Suspense Account immediately before such payment or forgiveness, multiplied by a fraction the numerator of which is the amount of the Principal Payment and the denominator of which is the sum of such Principal Payment and the remaining principal of the Loan outstanding after such Principal Payment.

3.2. Allocations. Available Shares shall be allocated as directed by a Plan Committee Certification to the Plan Participants at such times as may be required to provide shares in accordance with the Plans.

ARTICLE 4.

Compensation, Expenses and Tax Withholding

4.1. Compensation and Expenses. The Trustee shall be entitled to such reasonable compensation for its services as may be agreed upon from time to time by the Company and the Trustee and to be reimbursed for its reasonable legal, accounting and appraisal fees, out-of-pocket expenses and other charges reasonably incurred in connection with the administration, management, investment and distribution of the Trust Fund. Such compensation shall be paid, and such reimbursement shall be made out of the Trust Fund. The Company agrees to make sufficient contributions to the Trust to pay such amounts owing the Trustee in addition to those contributions required by Section 2.1 and, in the event the Company fails to make the contributions necessary to pay amounts owing to the Trustee, the Trustee shall be entitled to seek payment directly from the Company or the Trust Fund.

4.2. Withholding of Taxes. The Trustee may withhold, require withholding, or otherwise satisfy its withholding obligation, on any distribution which it is directed to make. The amount to be withheld shall be such amount as the Company advises the Trustee it reasonably estimates to be necessary to comply with applicable federal, state and local withholding requirements. Upon determination of the tax withholding liability, the Trustee shall distribute the balance of the distribution to the appropriate Participant and deliver to the Company the amount necessary to satisfy any withholding obligation. The Company will then deliver the withholding amount to the appropriate governmental entity. Prior to making any distribution hereunder, the Trustee may require such indemnity, as the Trustee shall reasonably deem necessary for its protection.

ARTICLE 5.

Administration of Trust Fund

5.1. Management and Control of Trust Fund. Subject to the terms of this Agreement, the Trustee shall have exclusive authority and responsibility to manage and control the assets of the Trust Fund. The Trustee's duties shall be limited to those duties specified in this Agreement.

5.2. Investment of Funds. Except as otherwise provided in Section 2.2 and in this Section 5.2, the Trustee shall invest and reinvest the Trust Fund exclusively in Company Stock, including any accretions thereto resulting from the proceeds of a tender offer, recapitalization or similar transaction which, if not in Company Stock, shall be reduced to cash as soon as practicable. To the extent the Trust Fund is invested in Company Stock, the Company waives any diversification of investments that might otherwise be necessary, appropriate or required pursuant to applicable law. The Trustee will invest any portion of the Trust Fund temporarily pending investment in Company stock, distribution or payment of expenses as directed by the Company. Company acknowledges that the investment vehicle selected by Company may include mutual funds from which Trustee or an affiliate or related entity receives compensation for providing investment advisory, transfer agency, custodial or other services.

5.3. Trustee's Administrative Powers. Except as otherwise provided herein, and subject to the Trustee's duties hereunder, the Trustee shall have the following powers and rights, in addition to those provided elsewhere in this Agreement or by law:

(a) to retain any asset of the Trust Fund;

(b) subject to Section 5.4 and Article 3, to sell, transfer, mortgage, pledge, lease or otherwise dispose of, or grant options with respect to, any Trust Fund assets at public or private sale;

(c) upon direction from the Committee, to borrow from any lender (including the Company pursuant to the Loan), to acquire Company Stock at Fair Market Value as authorized by this Agreement, to enter into lending agreements upon such terms (including reasonable interest and security for the loan and rights to renegotiate and prepay such loan) as may be determined by the Committee; provided, however, that any collateral given by the Trustee for the Loan shall be limited to cash and property contributed by the Company to the Trust and dividends paid on Company Stock held in the Trust and shall not include Company Stock acquired with the proceeds of Loan;

(d) with the consent of the Committee, to settle, submit to arbitration, compromise, contest, prosecute or abandon claims and demands in favor of or against the Trust Fund;

(e) to vote or to give any consent with respect to any securities, including any Company Stock, held by the Trust either in person or by proxy for any purpose, provided that the Trustee shall vote, tender or exchange all shares of Company Stock as provided in Section 5.4;

(f) to exercise any of the powers and rights of an individual owner with respect to any asset of the Trust Fund and to perform any and all other acts that in its judgment are necessary or appropriate for the proper administration of the Trust Fund, even though such powers, rights and acts are not specifically enumerated in this Agreement;

(g) to employ such accountants, actuaries, investment bankers, appraisers, other advisors and agents as may be reasonably necessary in collecting, managing, administering, investing, valuing, distributing and protecting the Trust Fund or the assets thereof or any borrowings of the Trustee made in accordance with Section 5.3(c); and to pay their reasonable fees and out-of-pocket expenses, which shall be deemed to be expenses of the Trust and for which the Trustee shall be reimbursed in accordance with Section 4.1;

(h) to cause any asset of the Trust Fund to be issued, held or registered in the Trustee's name or in the name of its nominee, or in such form that title will pass by delivery, provided that the records of the Trustee shall indicate the true ownership of such asset;

(i) to utilize another entity as custodian to hold, but not invest or otherwise manage or control, some or all of the assets of the Trust Fund; and

(j) to consult with legal counsel (who may also be counsel for the Trustee generally) with respect to any of its duties or obligations hereunder; and to pay the reasonable fees and out-of-pocket expenses of such counsel, which shall be deemed to be expenses of the Trust and for which the Trustee shall be reimbursed in accordance with Section 4.1.

Notwithstanding the foregoing, neither the Trust nor the Trustee shall have any power to, and shall not, engage in any trade or business.

5.4. Voting and Tendering of Company Stock.

(a) Voting of Company Stock. The Trustee shall follow the directions of each Plan Participant other than Plan Participants who are members of the Board of Directors of the Company (such non-members being hereinafter the "Directing Plan Participants"), as to the manner in which shares of Company Stock held by the Trust are to be voted on each matter brought before an annual or special stockholders' meeting of the Company or the manner in which any consent is to be executed, in each case as provided below. Before each such meeting of stockholders, the Trustee shall cause to be furnished to each Directing Plan Participant, a copy of the proxy solicitation material received by the Trustee, together with a form requesting confidential instructions as to how to vote the shares of Company Stock held by the Trustee. Upon timely receipt of directions from the Directing Plan Participants, the Trustee shall on each such matter vote the number of shares (including fractional shares) of Company Stock held by the Trust as follows:

The Company Stock shall be voted by the Trustee as directed by the Directing Plan Participants with each Directing Plan Participant directing a number of shares of Company Stock (the "Participant Directed Amount") equal to the quotient of (x) the total number of shares of Company Stock held by the Trust and (y) the number of Directing Plan Participants on the relevant date. Any Shares for which the Trustee does not receive a signed voting-direction instrument shall be voted for, against or to abstain in the same proportions as those shares of Company Stock for which the Trustee did receive instructions.

Similar provisions shall apply in the case of any action by shareholder consent without a meeting.

(b) Tender or Exchange of Company Stock. The Trustee shall use its best efforts timely to distribute or cause to be distributed to each Plan Participant any written materials distributed to stockholders of the Company generally in connection with any tender offer or exchange offer, together with a form requesting confidential instructions as to whether or not to tender or exchange shares of Company Stock held in the Trust. Upon timely receipt of instructions from a Directing Plan Participant, the Trustee shall tender such Directing Participant's Participant Directed Amount if such Directing Plan Participant has directed the Trustee to tender. The Company will cooperate in registering the Company Stock held by the Trust which is the subject of a tender or exchange offer. The Company shall be responsible for all expenses incurred in connection with the registration of such Company Stock.

(c) The Company shall maintain appropriate procedures to ensure that all instructions by Directing Plan Participants in the Plans are collected, tabulated, and transmitted to the Trustee without being divulged or released to any person affiliated with the Company or its affiliates. All actions taken by Directing Plan Participants shall be held confidential by the Trustee and shall not be divulged or released to any person, other than (i) agents of the Trustee who are not affiliated with the Company or its affiliates or (ii) by virtue of the execution by the Trustee of any proxy, consent or letter of transmittal for the shares of Company Stock held in the Trust.

5.5. Indemnification.

(a) The Company shall and hereby does indemnify and hold harmless the Trustee from and against any claims, demands, actions, administrative or other proceedings, causes of action, liability, loss, cost, damage or expense (including reasonable attorneys' fees), which may be asserted against it, in any way arising out of or incurred as a result of its action or failure to act in connection with the establishment, operation and administration of the Trust; provided that such indemnification shall not apply to the extent that a court of competent jurisdiction finally determines that the Trustee has acted (i) negligently, (ii) in violation of applicable law or its duties under this Trust or (iii) in bad faith. The Trustee shall be under no liability to any person for any loss of any kind which may result (i) by reason of any action taken by the Trustee in accordance with any direction of the Committee or any Directing Plan Participant acting pursuant to Section 5.4 (ii) by reason of the Trustee's failure to exercise any power or authority or to take any action hereunder because of the failure of any such Directing Plan Participant to give directions to the Trustee, as provided for in this Agreement, or (iii) by reason of any act or omission of any of the Directing Plan Participants with respect to the Trustee's duties under this Trust. The Trustee shall be fully protected in acting upon any instrument, certificate, or paper delivered by the Committee or any Plan Participant or beneficiary and believed in good faith by the Trustee to be genuine and to be signed or presented by the proper person or persons, and the Trustee shall be under no duty to make any investigation or inquiry as to any statement contained in any such writing, but may accept the same as conclusive evidence of the truth and accuracy of the statements therein contained.

(b) The Company may, but shall not be required to, maintain liability insurance to insure its obligations hereunder. If any payments made by the Company or the Trust pursuant to this indemnity are covered by insurance maintained by the Company, the Company or the Trust (as applicable) shall be subrogated to the rights of the indemnified party against the insurance company.

(c) Without limiting the generality of the foregoing, the Company will, at the request of the Trustee, advance to the Trustee reasonable amounts of expenses, including reasonable attorneys' fees and expenses, which the Trustee advises have been incurred in connection with its investigation or defense of any claim, demand, action, cause of action, administrative or other proceeding arising out of or in connection with the Trustee's performance of its duties under this Agreement.

(d) In no event shall the Trustee be liable for consequential damages.

(e) The Trustee may initiate an action in interpleader with respect to any issue under this Agreement and the Company shall indemnify the Trustee from and against any reasonable legal expenses incurred by the Trustee in connection therewith.

5.6. General Duty to Communicate to Committee. The Trustee shall promptly notify the Committee of all communications with or from any government agency or with respect to any legal proceeding with regard to the Trust and with or from any Plan Participants concerning their entitlements under the Plans or the Trust.

ARTICLE 6.

Accounts and Reports of Trustee

6.1. Records and Accounts of Trustee. The Trustee shall maintain accurate and detailed records and accounts of all transactions of the Trust, which shall be available at all reasonable times for inspection or audit by any person designated by the Company and which shall be retained as required by applicable law.

6.2. Fiscal Year. The fiscal year shall be the same as the Trust Year. The fiscal year of the Trust shall be the twelve month period or a shorter period in the case of the initial fiscal year.

6.3. Reports of Trustee. The Trustee shall prepare and present to the Committee a report for the period ending on the last day of each fiscal year, and for such shorter periods as the Committee may reasonably request, listing all securities and other property acquired and disposed of and all receipts, disbursements and other transactions effected by the Trust after the date of the Trustee's last account, and further listing all cash, securities, and other property held by the Trust, together with the fair market value thereof, as of the end of such period. In addition to the foregoing, the report shall contain such information regarding the Trust Fund's assets and transactions as the Committee in its discretion may reasonably request.

The Committee may approve of any report furnished by the Trustee pursuant to the foregoing paragraph either by written statement of approval furnished to the Trustee or shall be deemed to have approved any such report by failure to file written objection to the report with the Trustee within one hundred and eighty (180) days of the date on which the Committee received the report. The Committee shall not be liable to any person for the approval, disapproval or failure to approve or object to any report rendered by the Trustee.

6.4. Final Report. In the event of the resignation or removal of a Trustee hereunder, the Committee may request and the Trustee shall then with reasonable promptness submit, for the period ending on the effective date of such resignation or removal, a report similar in form and purpose to that described in Section 6.3.

ARTICLE 7.

Succession of Trustee

7.1. Resignation of Trustee. The Trustee or any successor thereto may resign as Trustee hereunder at any time upon delivering a written notice of such resignation, to take effect thirty (30) days after the delivery thereof to the Committee, unless the Committee accepts shorter notice; provided, however, that no such resignation shall be effective until a successor Trustee has assumed the office of Trustee hereunder.

7.2. Removal of Trustee. The Trustee or any successor thereto may be removed by the Company by delivering to the Trustee so removed an instrument executed by the Committee informing the Trustee of the Committee's decision. Such removal shall take effect at the date specified in such instrument, which shall not be less than thirty (30) days after delivery of the instrument, unless the Trustee accepts shorter notice; provided, however, that no such removal shall be effective until a successor Trustee has assumed the office of Trustee hereunder.

7.3. Appointment of Successor Trustee. Whenever the Trustee or any successor thereto shall resign or be removed or a vacancy in the position shall otherwise occur, the Company shall use its best efforts to appoint a successor Trustee as soon as practicable after receipt by the Committee of a notice described in Section 7.1, or the delivery to the Trustee of a notice described in Section 7.2, as the case may be, but in no event more than sixty (60) days after receipt or delivery, as the case may be, of such notice. A successor Trustee's appointment shall not become effective until such successor shall accept such appointment by delivering its acceptance in writing to the Company. If a successor is not appointed within such 60 day period, the Trustee, at the Company's expense, may petition a court of competent jurisdiction for appointment of a successor.

7.4. Succession to Trust Fund Assets. The title to all property held hereunder shall vest in any successor Trustee acting pursuant to the provisions hereof without the execution or filing of any further instrument, but a resigning or removed Trustee shall execute all instruments and do all acts necessary to vest title in the successor Trustee. Each successor Trustee shall have, exercise and enjoy all of the powers, both discretionary and ministerial, herein conferred upon its predecessors. A successor Trustee shall not be obliged to examine or review the accounts, records, or acts of, or property delivered by, any previous Trustee and shall not be responsible for any action or any failure to act on the part of any previous Trustee.

7.5. Continuation of Trust. In no event shall the legal disability, resignation or removal of a Trustee terminate the Trust, but the Company shall forthwith appoint a successor Trustee in accordance with Section 7.3 to carry out the terms of the Trust.

7.6. Changes in Organization of Trustee. In the event that any corporate Trustee hereunder shall be converted into, shall merge or consolidate with, or shall sell or transfer substantially all of its assets and business to, another corporation, state or federal, the corporation resulting from such conversion, merger or consolidation, or the corporation to which such sale or transfer shall be made, shall thereupon become and be the Trustee under the Trust with the same effect as though originally so named.

7.7. Continuance of Trustee's Powers in Event of Termination of the Trust. In the event of the termination of the Trust, as provided herein, the Trustee shall dispose of the Trust Fund in accordance with the provisions hereof. Until the final distribution of the Trust Fund, the Trustee shall continue to have all powers provided hereunder as necessary or expedient for the orderly liquidation and distribution of the Trust Fund.

7.8. Corporate Trustee. The Trustee or any successor Trustee shall be an independent corporate entity with assets of at least $15 billion.

ARTICLE 8.

Amendment or Termination

8.1. Amendments. Except as otherwise provided herein, the Company may amend the Trust at any time and from time to time in any manner which it seems desirable, provided that no amendment shall permit the Company to receive any distribution prohibited by the last sentence of Section 1.5 hereof and no amendment which would adversely affect the duties of the Trustee shall be made without the Trustee's written consent, which consent shall not be unreasonably withheld. Notwithstanding the foregoing, the Company shall retain the power under all circumstances to amend the Trust to correct any errors or clarify any ambiguities or similar issues of interpretation in this Agreement, except to the extent any such amendment adversely affects the duties of the Trustee.

8.2. Termination. Subject to the terms of this Section 8.2, the Trust shall terminate on the earliest of the date (i) all available shares are distributed and (ii) the 20th anniversary of the effective date of the Trust (the "Termination Date"). The Company may terminate the Trust at any time prior to the Termination Date. The Trust shall also terminate automatically upon the Company giving the Trustee written notice of a Change of Control. Immediately upon a termination of the Trust, the Company shall be deemed to have forgiven all amounts then outstanding under the Loan. As soon as practicable after receiving notice from the Company of a Change of Control or upon any other termination of the Trust, the Trustee shall sell all of the Company Stock and other non-cash assets (if any) then held in the Trust Fund provided, that the Trustee will not be required to sell such Company Stock unless such sale can be completed without violating applicable securities laws. In the event of a Change of Control or any other termination of the Trust, the Company will cooperate in registering the Company Stock held by the Trust. The Company shall be responsible for all expenses incurred in connection with the registration of such Company Stock. The proceeds of such sale shall first be returned to the Company up to an amount equal to the principal amount, plus any accrued interest, of the Loan that was forgiven upon such termination. Any funds remaining in the Trust after such payment to the Company (the "Excess Funds") shall be used to fund (1) the existing obligations of the Company under (i) the Plans and, then, (ii) all broad-based employee benefit plans maintained by the Company, and (2) the anticipated future obligations of the Company to the pre Change-of-Control employee population under one or more broad based employee plans, and, (3) if any Excess Funds remain, such amount shall be paid directly to the active participants in the Company's 401(k) defined contribution plan in proportion to each participant's base pay. Any determination as to which plans are entitled to funding pursuant to this paragraph or the extent of any obligation to such plan shall be made by the Committee.

8.3. Form of Amendment or Termination. Any amendment or termination of the Trust shall be evidenced by an instrument in writing signed by an authorized officer of the Company, certifying that said amendment or termination has been authorized and directed by the Company or the Board of Directors, as applicable, and, in the case of any amendment, shall be consented to by signature of an authorized officer of the Trustee, if required by Section 8.1.

ARTICLE 9.

Miscellaneous

9.l. Controlling Law. The laws of the Commonwealth of Pennsylvania shall be the controlling law in all matters relating to the Trust, without regard to conflicts of law.

9.2. Committee Action. Any action required or permitted to be taken by the Committee may be taken on behalf of the Committee by any individual so authorized. The Company shall furnish to the Trustee the name and specimen signature of each member of the Committee upon whose statement of a decision or direction the Trustee is authorized to rely. Until notified of a change in the identity of such person or persons, the Trustee shall act upon the assumption that there has been no change. In the event that a Change of Control occurs, the Board of Directors shall no longer have the authority to remove or appoint members of the Committee and the members of the Committee in place immediately preceding such a Change of Control shall continue as such members and shall have the authority to appoint new members to replace any members who resign or otherwise cease to be members after the Change of Control.

9.3. Notices. All notices, requests, or other communications required or permitted to be delivered hereunder shall be in writing, delivered by registered or certified mail, return receipt requested as follows:

To the Company

Douglas K. McClaine, Esquire
Secretary

Mine Safety Appliances Company
P.O. Box 426
Pittsburgh, PA 15230

To the Trustee:

PNC Asset Management Group
620 Liberty Avenue
Two PNC Plaza
Pittsburgh, PA 15222
Attn: Christopher M. Merlo, Vice President

Any party hereto may from time to time, by written notice given as aforesaid, designate any other address to which notices, requests or other communications addressed to it shall be sent.

9.4. Severability. If any provision of the Trust shall be held illegal or invalid or unenforceable for any reason, such provision shall not affect the remaining parts hereof, but the Trust shall be construed and enforced as if said provision had never been inserted herein.

9.5. Protection of Persons Dealing with the Trust. No person dealing with the Trustee shall be required or entitled to monitor the application of any money paid or property delivered to the Trustee, or determine whether or not the Trustee is acting pursuant to authorities granted to it hereunder or to authorizations or directions herein required.

9.6. Tax Status of Trust. It is intended that the Company, as grantor hereunder, be treated as the owner of the entire Trust and the trust assets under Section 671 et seq. of the Code. Until advised otherwise, the Trustee may presume that the Trust is so characterized for federal income tax purposes and shall make all filings of tax returns on that presumption.

9.7. Participants to Have No Interest in the Company by Reason of the Trust. Neither the creation of the Trust nor anything contained in the Trust shall be construed as giving any person, including any individual employed by the Company or any subsidiary of the Company, any equity or interest in the assets, business, or affairs of the Company except to the extent that any such individuals are entitled to exercise stockholder rights with respect to Company Stock pursuant to Section 5.4.

9.8. Nonassignability. No right or interest of any person to receive distributions from the Trust shall be assignable or transferable, in whole or in part, either directly or by operation of law or otherwise, including, but not by way of limitation, execution, levy, garnishment, attachment, pledge, or bankruptcy, but excluding death or mental incompetency, and no right or interest of any person to receive distributions from the Trust shall be subject to any obligation or liability of any such person, including claims for alimony or the support of any spouse or child.

9.9. Gender and Plurals. Whenever the context requires or permits, the masculine gender shall include the feminine gender and the singular form shall include the plural form and shall be interchangeable.

9.10. Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be considered an original.

IN WITNESS WHEREOF, the Company and the Trustee have caused this Agreement to be signed, and their seals affixed hereto, by their authorized officers all as of the day, month and year first above written.

By: /s/ C. M. Merlo
Title: Vice President
Attest: /s/ S. Shapiro
Title: Vice President

MINE SAFETY APPLIANCES COMPANY

By: /s/ D. L. Zeitler
Title: Treasurer
Attest: /s/ D. K. McClaine
Title: Secretary

SCHEDULE A

Employee Benefit Plans

1. Mine Safety Appliances Company 1987 Management Share Incentive Plan.
2. Mine Safety Appliances Company 1990 Non-Employee Directors’ Stock Option Plan.
3. 1998 Management Share Incentive Plan. Amended as of 5-5-98 Board Meeting.
4. Mine Safety Appliances Company 2008 Management Equity Incentive Plan.
5. Mine Safety Appliances Company 2008 Non-Employee Directors’ Equity Incentive Plan.

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, 2010

/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, 2010

/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, 2010 (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, 2010

/s/ William M. Lambert
William M. Lambert
Chief Executive Officer

/s/ Dennis L. Zeitler
Dennis L. Zeitler
Chief Financial Officer