



DIVISION OF
CORPORATION FINANCE

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

February 23, 2011

Via Fax & U.S. Mail

Mr. William G. Barker, III
Senior Vice President and Chief Financial Officer
1415 West 22nd Street
Oak Brook, IL 60523

Re: Federal Signal Corporation
Form 10-K for the year ended December 31, 2009
Filed February 26, 2010
File No. 1-6033

Dear Mr. Barker:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel
Branch Chief