

Mail Stop 4561

September 12, 2006

VIA U.S. MAIL AND FAX (941) 364-8761

Mr. Wesley R. Edens  
Chief Executive Officer and President  
Global Signal Inc.  
301 North Cattlemen Road, Suite 300  
Sarasota, FL 34232-8886

**Re: Global Signal Inc.**  
**Form 10-K for the year ended December 31, 2005**  
**Filed March 9, 2006**  
**File No. 1-32168**

Dear Mr. Edens:

We have completed our review of your Form 10-K and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon  
*Branch Chief*