



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

September 25, 2017

Ian Hudson  
Interim Chief Financial Officer  
Federal Signal Corporation  
1415 West 22<sup>nd</sup> Street  
Oak Brook, Illinois 60523

**Re: Federal Signal Corporation**  
**Form 10-K for the Year Ended December 31, 2016**  
**Filed February 28, 2017**  
**File No. 001-06003**

Dear Mr. Hudson:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Melissa Raminpour

Melissa Raminpour  
Branch Chief  
Office of Transportation and Leisure