



**FEDERAL SIGNAL CORPORATION**

1415 W. 22nd Street, Oak Brook, Illinois 60523-2004  
Phone 630-954-2000 Fax 630-954-2138

Jennifer L. Sherman  
Vice President, General Counsel and Secretary

2520052093019

February 3, 2005

**CERTIFIED MAIL, RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

Re: Top Hat Plan Exemption  
Alternative Method of Compliance For Pension  
Plans for Selected Employees – ERISA Reg. 2520.104-23.

Taxpayer Name: Federal Signal Corporation

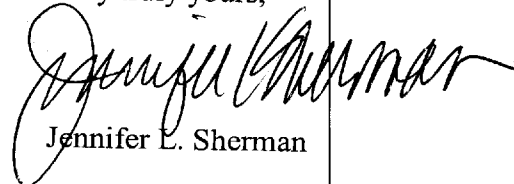
Taxpayer Address: 1415 West 22nd Street  
Oak Brook, IL 60523

Taxpayer F.E.I.N.: 36-1063330

Dear Sir or Madam:

The above-captioned taxpayer/employer maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Currently 20 employees benefit under this/these plans.

Very truly yours,



Jennifer L. Sherman



1415 WEST 22nd STREET • SUITE 1100 • OAK BROOK, ILLINOIS 60523



**CERTIFIED MAIL™**

PLACE STICKER AT TOP OF ENVELOPE OR THE FRONT OF THE RETURN ADDRESS LABEL AT BOTTOM LEFT

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