

ABM Industries Incorporated
Reconciliations of Non-GAAP Financial Measures
(Unaudited)

(in millions, except per share data)

	Quarter ended October 31,		Year ended October 31,	
	2008	2007	2008	2007
Reconciliation of Adjusted Income from Continuing Operations to Income from Continuing Operations				
Adjusted Income from Continuing Operations	\$ 18.6	\$ 14.5	\$ 56.3	\$ 48.8
Items Impacting Comparability				
Corporate Initiatives/				
OneSource Integration Expense	(7.6)	(1.2)	(22.1)	(3.1)
Insurance Adjustments	7.7	1.7	22.5	1.0
IT Deferred Expense Charge	(6.3)	-	(6.3)	-
Gain on Lease Termination	-	-	-	5.0
Total Items Impacting Comparability	(6.2)	0.5	(5.9)	2.9
Income Taxes Expense (Benefit)	(2.4)	0.2	(2.3)	1.1
Items Impacting Comparability, net of taxes	(3.8)	0.3	(3.6)	1.8
Income from Continuing Operations	\$ 14.8	\$ 14.8	\$ 52.7	\$ 50.6
Reconciliation of Adjusted EBITDA to Net Income				
Adjusted EBITDA	\$ 42.0	\$ 27.6	\$ 133.4	\$ 91.5
Items Impacting Comparability	(6.2)	0.5	(5.9)	2.9
Discontinued Operations	(3.2)	0.2	(7.3)	1.8
Income Tax	(7.7)	(9.1)	(31.6)	(26.1)
Interest Expense	(3.3)	(0.1)	(15.2)	(0.5)
Depreciation and Amortization	(10.0)	(4.1)	(28.0)	(17.2)
Net Income	\$ 11.6	\$ 15.0	\$ 45.4	\$ 52.4
Reconciliation of Adjusted Income from Continuing Operations per Diluted Share to Income from Continuing Operations per Diluted Share				
Adjusted Income from Continuing Operations per Diluted Share	\$ 0.36	\$ 0.28	\$ 1.10	\$ 0.96
Items Impacting Comparability, net of taxes:	(0.07)	0.01	(0.07)	0.04
Income from Continuing Operations per Diluted Share	\$ 0.29	\$ 0.29	\$ 1.03	\$ 1.00
Diluted Shares	51.7	50.9	51.4	50.6

ABM Industries Incorporated
Reconciliation of Adjusted Income from Continuing Operations per Diluted Share to
Income from Continuing Operations per Diluted Share for the Six Months Ending April 30, 2009

	<u>2009 Low Estimate</u>	<u>2009 High Estimate</u>
	(per diluted share)	
Adjusted Income from Continuing Operations per Diluted Share	\$ 0.46	\$ 0.54
Adjustments to Continuing Operations (a)	(0.04)	(0.04)
Income from Continuing Operations per Diluted Share	<u>\$ 0.42</u>	<u>\$ 0.50</u>

(a) The adjustment to continuing operations includes: (i) costs associated with the implementation of a new payroll and human resources information system, the upgrade of the Company's accounting system, the completion of the corporate move from San Francisco, the integration costs associated with OneSource aggregating (\$0.15) per share offset by (ii) the positive settlement against a former third party administrator of its workers' compensation claims in the amount of \$0.11 per share. The adjusted estimate is (\$0.04).