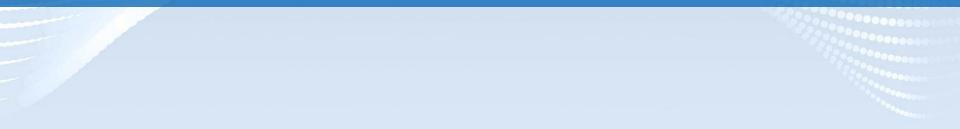


Unaudited Reconciliation of non-GAAP Financial Measures



	 2010	2009		2008 2007		2007	2006		2005		2004		2003		2002		2001		
Adjusted EBITDA	\$ 155.9	\$	145.5	\$	133.4	\$	91.5	\$	82.3	\$	80.7	\$	76.9	\$	61.1	\$	62.0	\$	64.6
Items Impacting Comparability	(10.9)		(22.0)		(5.9)		2.9		79.4		(2.0)		(18.5)				5.2		(21.0)
Discontinued Operations	0.3		(1.2)		(7.3)		1.8		8.9		17.1		2.9		62.0		11.1		17.2
Income Tax	(40.2)		(29.2)		(31.6)		(26.1)		(57.5)		(19.1)		(13.9)		(17.3)		(19.5)		(15.3)
Interest Expense	(4.6)		(5.9)		(15.2)		(0.5)		(0.5)		(0.8)		(1.0)		(0.8)		(1.1)		(2.6)
Depreciation and Amortization	 (36.3)		(32.9)		(28.0)		(17.2)		(19.4)		(18.0)		(15.9)		(14.1)		(13.3)		(12.3)
Net Income	\$ 64.1	\$	54.3	\$	45.4	\$	52.4	\$	93.2	\$	57.9	\$	30.5	\$	90.9	\$	44.4	\$	30.6

Fiscal Years Ending October 31,



Unaudited Reconciliation of non-GAAP Financial Measures (in thousands)

	Qı	uarter Ended				
		2011		2010		
Reconciliation of Adjusted Income from Cont Operations to Net Income	tinuing					
Adjusted Income from Continuing Operations Items Impacting Comparability, net of taxes Income from Continuing Operations	\$	11,682 (3,277) 8,405	\$	14,040 (1,204) 12,836		
Loss from Discontinued Operations		(15)		(61)		
Net Income	\$	8,390	\$	12,775		
Reconciliation of Adjusted Income from Cont Operations to Income from Continuing Ope	-					
Adjusted Income from Continuing Operations	\$	11,682	\$	14,040		
Items Impacting Comparability:						
Corporate Initiatives (a) Acquistion Costs Linc Purchase Accounting Adjustment Litigation Contingency Total Items Impacting Comparability		(4,124) (280) (920) (5,324)		(864) (1,106) - - (1,970)		
Income Taxes Benefit Items Impacting Comparability, net of taxes		2,047 (3,277)		766 (1,204)		
terre impacting comparability, her of taxes		(0,211)		(1,204)		
Income from Continuing Operations	\$	8,405	\$	12,836		

(a) Corporate initiatives include: (i) costs associated with the implementation of a new payroll and human resources information system, (ii) the upgrade of the Company's accounting system, (iii) the completion of the corporate move from San Francisco, and (iv) the integration costs associated with OneSource.



Unaudited Reconciliation of non-GAAP Financial Measures (in thousands, except per share data)

	Quarter Ended January 31,					
-	2011			2010		
Reconciliation of Adjusted EBITDA to Net I	nco	me				
Adjusted EBITDA		35,701	\$	32,669		
Items Impacting Comparability		(5,324)		(1,970)		
Discontinued Operations		(15)		(61)		
Income Tax		(5,252)		(8,155)		
Interest Expense		(4,046)		(1,215)		
Depreciation and Amortization		(12,674)		(8,493)		
Net Income	\$	8,390	\$	12,775		

Reconciliation of Adjusted Income from Continuing Operations per Diluted Share to Income from Continuing Operations per Diluted Share

	Qı		nded January 31,			
		2011		2010		
Adjusted Income from Continuing Operations per Diluted Share	\$	0.22	\$	0.27		
Items Impacting Comparability, net of taxes		(0.06)		(0.03)		
Income from Continuing Operations per Diluted Share		0.16	\$	0.24		
Diluted Shares		53,893		52,548		
	Indu	Istries				

Incorporated

Unaudited Reconciliation of non-GAAP Financial Measures

ABM Industries Incorporated and Subsidiaries

Reconciliation of Estimated Adjusted Income from Continuing Operations per Diluted Share to Income from Continuing Operations per Diluted Share for the Year Ending October 31, 2011

	Year Ending October 31, 2011					
	Low Estimate High			gh Estimate		
Adjusted Income from Continuing Operations per Diluted Share	\$	1.43	\$	1.53		
Adjustments to Income from Continuing Operations (a)		(0.20)		(0.20)		
Income from Continuing Operations per Diluted Share	\$	1.23	\$	1.33		

(a) Adjustments to income from continuing operations are expected to include transaction and integration costs associated with the acquisition of The Linc Group (TLG) and other items impacting comparability.

