

**ABM Industries Incorporated**  
**Reconciliations of Non-GAAP Financial Measures**

(in millions, except per share data)

	Three Months Ended April 30,		Six Months Ended April 30,	
	2009	2008	2009	2008
<b>Reconciliation of Adjusted Income from Continuing Operations to Income from Continuing Operations</b>				
Adjusted Income from Continuing Operations	\$ 16.3	\$ 14.0	\$ 29.4	\$ 22.0
Items Impacting Comparability				
Corporate Initiatives (a)	(5.5)	(5.0)	(12.2)	(7.8)
Third-Party Administrator Legal Settlement	-	-	9.6	-
Insurance Adjustments	-	7.2	-	7.2
Total Items Impacting Comparability	(5.5)	2.2	(2.6)	(0.6)
Income Taxes (Expense) Benefit	2.2	(0.9)	1.0	0.2
Items Impacting Comparability, net of taxes	(3.3)	1.3	(1.6)	(0.4)
Income from Continuing Operations	<u>\$ 13.0</u>	<u>\$ 15.3</u>	<u>\$ 27.8</u>	<u>\$ 21.6</u>
<b>Reconciliation of Adjusted EBITDA to Net Income</b>				
Adjusted EBITDA	\$ 36.1	\$ 32.7	\$ 66.4	\$ 56.5
Total Items Impacting Comparability	(5.5)	2.2	(2.6)	(0.6)
Discontinued Operations	(0.3)	(4.2)	(0.8)	(4.1)
Income Tax	(8.3)	(9.4)	(17.8)	(13.6)
Interest Expense	(1.3)	(4.0)	(3.0)	(8.6)
Depreciation and Amortization	(7.9)	(6.2)	(15.2)	(12.2)
Net Income	<u>\$ 12.8</u>	<u>\$ 11.1</u>	<u>\$ 27.0</u>	<u>\$ 17.4</u>
<b>Reconciliation of Adjusted Income from Continuing Operations per Diluted Share to Income from Continuing Operations per Diluted Share</b>				
Adjusted Income from Continuing Operations per Diluted Share	\$ 0.32	\$ 0.27	\$ 0.57	\$ 0.43
Items Impacting Comparability, net of taxes	(0.07)	0.03	(0.03)	(0.01)
Income from Continuing Operations per Diluted Share	<u>\$ 0.25</u>	<u>\$ 0.30</u>	<u>\$ 0.54</u>	<u>\$ 0.42</u>
Diluted Shares	51.6	51.3	51.5	51.1

(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.

**ABM Industries Incorporated****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, 2009**

	Year Ending October 31, 2009	
	Low Estimate	High Estimate
	(per diluted share)	
Adjusted Income from Continuing Operations per Diluted Share	\$ 1.25	\$ 1.35
Adjustments to Income from Continuing Operations (a)	(0.15)	(0.15)
Income from Continuing Operations per Diluted Share	<u>\$ 1.10</u>	<u>\$ 1.20</u>

(a) The adjustment to income from 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 and the integration costs associated with OneSource aggregating (\$0.26) per share, offset by (ii) the positive settlement with a former third-party administrator of workers' compensation claims in the amount of \$0.11 per share.