

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

	Quarter Ended January 31,	
	2010	2009
Reconciliation of Adjusted Income from Continuing Operations to Net Income		
Adjusted Income from Continuing Operations	\$ 14,040	\$ 12,963
Items Impacting Comparability, net of taxes	(1,204)	1,792
Income from Continuing Operations	<u>12,836</u>	<u>14,755</u>
Loss from Discontinued Operations	<u>(61)</u>	<u>(538)</u>
Net Income	<u>\$ 12,775</u>	<u>\$ 14,217</u>
Reconciliation of Adjusted Income from Continuing Operations to Income from Continuing Operations		
Adjusted Income from Continuing Operations	\$ 14,040	\$ 12,963
Items Impacting Comparability:		
Corporate Initiatives and other (a)	(1,970)	(6,648)
Third-Party Administrator Legal Settlement	-	9,601
Total Items Impacting Comparability	<u>(1,970)</u>	<u>2,953</u>
Income Taxes (Benefit) Expense	<u>(766)</u>	<u>1,161</u>
Items Impacting Comparability, net of taxes	<u>(1,204)</u>	<u>1,792</u>
Income from Continuing Operations	<u>\$ 12,836</u>	<u>\$ 14,755</u>

(a) Corporate initiatives and other 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, (iv) the integration costs associated with OneSource, and (v) the write-off of deferred acquisition costs due to the adoption of an accounting pronouncement.

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

Reconciliation of Adjusted EBITDA to Net Income

Adjusted EBITDA	\$ 32,669	\$ 30,347
Items Impacting Comparability	(1,970)	2,953
Discontinued Operations	(61)	(538)
Income Tax	(8,155)	(9,571)
Interest Expense	(1,215)	(1,668)
Depreciation and Amortization	(8,493)	(7,306)
Net Income	<u>\$ 12,775</u>	<u>\$ 14,217</u>

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

	Quarter Ended January 31,	
	2010	2009
Adjusted Income from Continuing Operations per Diluted Share	\$ 0.27	\$ 0.25
Items Impacting Comparability, net of taxes	(0.03)	0.04
Income from Continuing Operations per Diluted Share	<u>\$ 0.24</u>	<u>\$ 0.29</u>
Diluted Shares	52,548	51,470

Unaudited Reconciliation of non-GAAP

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, 2010

	Year Ending October 31, 2010	
	Low Estimate	High Estimate
	(per diluted share)	
Adjusted Income from Continuing Operations per Diluted Share	\$ 1.35	\$ 1.45
Adjustments to Income from Continuing Operations (a)	(0.10)	(0.10)
Income from Continuing Operations per Diluted Share	<u>\$ 1.25</u>	<u>\$ 1.35</u>

(a) Adjustments to income from continuing operations are expected to include additional costs associated with the implementation of new information technology systems and other unique items impacting comparability.