UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 8-K/A

Amendment No. 1

CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): November 14, 2007

ABM Industries Incorporated

(Exact name of registrant as specified in its charter)

Delaware	1-8929	94-1369354
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)

160 Pacific Avenue, Suite 222, San Francisco, California	94111
(Address of principal executive offices)	(Zip Code)

Registrant's telephone number, including area code **(415) 733-4000**

Not Applicable
(Former name or former address if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.01 **Completion of Acquisition or Disposition of Assets**

This Form 8-K/A amends the Current Report on Form 8-K dated November 14, 2007 of ABM Industries Incorporated (“ABM”) reporting the completion of its acquisition of OneSource Services Inc. (“OneSource”). The sole purpose of this amendment is to provide the historical financial statements of OneSource required by Item 9.01(a) and the unaudited pro forma financial information required by Item 9.01(b).

Item 9.01 **Financial Statements and Exhibits.**

(a) Financial Statements of Businesses Acquired.

The audited Consolidated Balance Sheet of OneSource as of March 31, 2007 and the related audited Consolidated Statement of Income, Movements in Shareholders’ Equity, and Cash Flows for the year ended March 31, 2007 are filed as Exhibit 99.1 to this amendment and incorporated herein by this reference.

The unaudited Consolidated Balance Sheet of OneSource as of September 30, 2007 and the related unaudited Consolidated Statements of Income and Cash Flows for the six months ended September 30, 2007 and 2006 are filed as Exhibit 99.2 to this amendment and incorporated herein by this reference.

(b) Pro Forma Financial Information.

The unaudited Pro Forma Condensed Combined Balance Sheet of ABM and OneSource at October 31, 2007 and the related unaudited Pro Forma Condensed Combined Statement of Income for the year ended October 31, 2007 are filed as Exhibit 99.3 to this amendment and incorporated herein by this reference.

(c) Exhibits.

Exhibit 23.1 Consent of Independent Accountants

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

ABM INDUSTRIES INCORPORATED

Dated: January 28, 2008

By: /s/ James Lusk
James Lusk
Executive Vice President and
Chief Financial Officer

EXHIBIT INDEX

23.1	Consent of Independent Accountants
99.1	Audited Consolidated Balance Sheet of OneSource Services Inc. as of March 31, 2007 and the related audited Consolidated Statements of Income, Movements in Shareholders' Equity, and Cash Flows for the year ended March 31, 2007
99.2	Unaudited Consolidated Balance Sheet of OneSource Services Inc. as of September 30, 2007, and the related unaudited Consolidated Statements of Income and Cash Flows for the six months ended September 30, 2007 and 2006
99.3	Unaudited Pro Forma Condensed Combined Balance Sheet of ABM Industries Incorporated and OneSource Services Inc. at October 31, 2007, and the related unaudited Pro Forma Condensed Combined Statement of Income for the year ended October 31, 2007

Exhibit 23.1

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in the Registration Statements on Form S-8 (Nos. 333-78423; 333-78421; 333-48857; 333-85390; 333-116487; and 333-137241) of ABM Industries Incorporated of our report dated July 6, 2007 relating to the consolidated financial statements of OneSource Services Inc., which appears in the Current Report on Form 8-K/A of ABM Industries Incorporated dated January 28, 2008.

PricewaterhouseCoopers LLP
London, United Kingdom
January 28, 2008

Exhibit 99.1

OneSource Services Inc.
Index
March 31, 2007

ONESOURCE SERVICES INC.
CONSOLIDATED FINANCIAL STATEMENTS

Consolidated Statement of Income

Year ended March 31, 2007	Notes	$m
Net sales		824.6
Cost of sales	15	(738.0)
Selling, general and administrative expenses		(85.4)
Operating income		1.2
Interest income		2.5
Interest expense		(1.9)
Income before income taxes		1.8
Income taxes	3	(1.0)
Income after income taxes		0.8
Minority interests		(2.7)
Net (loss)		(1.9)
(Loss) per ordinary share (dollars)	4	
Basic and diluted		$ (0.51)

The accompanying notes are an integral part of the consolidated financial statements.

ONESOURCE SERVICES INC.
CONSOLIDATED FINANCIAL STATEMENTS

Consolidated Balance Sheet

At March 31, 2007	Notes	$m
Assets		
Current assets:		
Cash and cash equivalents		6.0
Restricted cash deposits	5	13.1
Trade accounts receivable — net	6	89.7
Other current assets	7	7.5
Total current assets		116.3
Restricted cash deposits	5	31.9
Property, plant and equipment – net	8	11.4
Goodwill — net	9	175.9
Other long-term assets	10	6.8
Total assets		342.3
Liabilities and shareholders' equity		
Current liabilities:		
Short-term debt	11	26.5
Accounts payable		8.3
Accrued personnel costs		31.7
Insurance reserves — current portion	12	21.0
Other current liabilities	13	10.3
Total current liabilities		97.8
Insurance reserves — long-term portion	12	51.3
Other long-term liabilities	14	18.3
Minority interests		3.7
Total liabilities		171.1
Commitments and contingencies	15	
Shareholders' equity:		
Share capital	17	0.4
Contributed surplus		208.6
Treasury shares	18	(0.5)
Accumulated deficit		(31.1)
Cumulative other comprehensive loss		(6.2)
Total shareholders' equity		171.2
Total liabilities and shareholders' equity		342.3

The accompanying notes are an integral part of the consolidated financial statements

ONESOURCE SERVICES INC.
CONSOLIDATED FINANCIAL STATEMENTS

Consolidated Statement of Movements in Shareholders' Equity

	Share capital $m	Contributed surplus $m	Treasury shares $m	Accumulated deficit $m	Cumulative other comprehensive (loss) $m	Total $m
At April 1, 2006	0.4	208.6	—	(29.2)	(7.3)	172.5
Net loss	—	—	—	(1.9)	—	(1.9)
Purchase of treasury shares	—	—	(0.9)	—	—	(0.9)
Disposal of treasury shares	—	—	0.4	—	—	0.4
Minimum pension liability	—	—	—	—	1.1	1.1
At March 31, 2007	0.4	208.6	(0.5)	(31.1)	(6.2)	171.2

Cumulative other comprehensive (loss) is comprised of a minimum pension liability (note 16).

Year ended March 31, 2007	$m
Comprehensive (loss) (net of tax):	
Net (loss)	(1.9)
Minimum pension liability	1.1
Total comprehensive (loss)	(0.8)

The accompanying notes are an integral part of the consolidated financial statements.

ONESOURCE SERVICES INC.
CONSOLIDATED FINANCIAL STATEMENTS

Consolidated Statement of Cash flows

Year ended March 31, 2007	$m
Cash flows from operating activities	
Net (loss)	(1.9)
Adjustments to reconcile net (loss) to net cash provided by operating activities:	
Depreciation	4.8
Discount amortization on insurance reserves	3.6
Deferred income taxes	0.4
Minority interests, net of distributions	(0.5)
Changes in assets and liabilities:	
(Increase) in accounts receivable	(1.7)
Decrease in other assets	0.4
(Decrease) in accounts payable	(0.9)
Increase in accrued personnel costs	1.4
(Decrease) in insurance reserves	(0.4)
Increase in other liabilities	4.3
Net cash provided by operating activities	9.5
Cash flows from investing activities	
Purchase of property, plant and equipment	(4.3)
Net cash (utilized) by investing activities	(4.3)
Cash flows from financing activities	
(Decrease) in short-term debt	(2.8)
Decrease in restricted cash deposits	0.2
Purchase of treasury shares	(0.6)
Capital lease repayments	(0.5)
Net cash (utilized) by financing activities	(3.7)
Net change in cash and cash equivalents	1.5
Cash and cash equivalents at beginning of year	4.5
Cash and cash equivalents at end of year	6.0
Supplemental cash flow information:	
Cash paid for interest	1.8
Cash paid for income taxes (net of repayments)	1.0

The accompanying notes are an integral part of the consolidated financial statements.

Notes to Consolidated Financial Statements

Note 1 — Description of business

Introduction

OneSource Services Inc. (the “Company”) was incorporated on August 30, 2005 as an international business company in Belize with registered number 46,251. The Company is a holding company with no independent business operations or assets other than its investment in its subsidiaries and intercompany balances. The Company’s businesses are conducted through its subsidiaries. The principal group and operating companies that comprise the Group are (i) OneSource Holdings, Inc., and its subsidiaries (principally companies incorporated in the United States) (“OneSource Holdings”); OneSource Holdings is a leading provider of outsourced facilities services, principally providing cleaning and value added building maintenance and support, and landscaping services to commercial, institutional, industrial and retail facilities throughout the United States; and (ii) OneSource Finance, S.A. and its subsidiaries (principally financing companies incorporated in Luxembourg and Iceland). The Company and all of its subsidiaries are herein referred to as the “Group”.

On February 7, 2006, the Company entered into a demerger transaction with its then parent undertaking, BB Holdings Limited (a company incorporated in Belize and controlled by Lord Ashcroft, KCMG – (“BB Holdings”), whereby the US facilities services businesses of BB Holdings was transferred to the Company. In consideration for this transfer, the Company issued 3,764,355 additional ordinary shares to BB Holdings. On February 24, 2006, the demerger was completed and, at the same time, the Company’s shares were admitted to trading on the London Stock Exchange’s Alternative Investment Market (AIM) under the ticker symbol — OSS.

Note 2 — Summary of significant accounting policies

Principles of consolidation

The consolidated financial statements have been prepared in United States dollars in accordance with generally accepted accounting principals in the United States. The Group consolidates companies in which it owns or controls more than fifty percent of the voting shares. The results of subsidiary companies acquired or disposed of during the year are included in the consolidated financial statements from the effective date of acquisition or up to the date of disposal. All intercompany balances and transactions have been eliminated in consolidation.

Use of estimates

The preparation of consolidated financial statements in accordance with generally accepted accounting principles in the Unites States requires management to make extensive use of estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. The Group evaluates its estimates on an ongoing basis which include, among others, an allowance for doubtful receivables, impairment of goodwill, estimates of future cash flows and discount rates associated with assets, asset impairments, useful lives of tangible assets, loss contingencies, income taxes and valuation allowances for deferred tax assets, insurance reserves and the determination of discount and other rate assumptions for pension obligations. The Group bases its estimates on historical experience, independent and internal valuations and various other assumptions that are believed to be reasonable under the circumstances at that time. Actual results may differ materially from these estimates under different assumptions or conditions.

Currency translation

The reporting and functional currency of the Company is United States dollars. The results of subsidiaries which account in a functional currency other than United States dollars are translated into

United States dollars at the average rate of exchange for the year. The assets and liabilities of subsidiaries which account in a functional currency other than United States dollars are translated into United States dollars at the rate of exchange ruling at the balance sheet date. Currency translation adjustments arising from the use of differing exchange rates from period to period are included as other comprehensive income in shareholders' equity. Gains and losses arising from currency transactions are included in the consolidated statement of income.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and highly liquid instruments, with an original maturity of three months or less. As a result of the short-term maturity of these financial instruments, their carrying value is approximately equal to their fair market value.

Trade accounts receivable

Trade accounts receivable arise from services provided to the Group's customers and are generally due and payable on terms varying from the receipt of invoice to net thirty days. The Group does not consider that it has any material exposure due to either industry or regional concentrations of credit risk.

Property, plant and equipment

Property, plant and equipment are carried at cost less accumulated depreciation. Depreciation is provided to write off the cost of the assets over their estimated useful lives, calculated using the straight-line method, over the following periods:

Buildings	life of building, not exceeding 40 years
Leasehold improvements	term of lease
Machinery and equipment	3 to 15 years
Fixtures, fittings and office equipment	3 to 7 years

The carrying value of property, plant and equipment is evaluated periodically in relation to the operating performance and future undiscounted cash flows of the underlying businesses. Where, in the opinion of the Group, a permanent diminution in the value of property, plant and equipment has occurred, the amount of the diminution is recorded in the consolidated statement of income.

Gains and losses arising on the disposal of property, plant and equipment are reflected in the consolidated statement of income. Repairs and maintenance costs are expensed as incurred.

Leases

Leases are classified as capital leases when the terms of the lease transfers substantially all risk and rewards of ownership to the lessee. Capital leases are capitalized and carried as property, plant and equipment and depreciated over the life of the lease. The corresponding liability is categorized as short-term and long-term based on the payment terms of the lease. Lease payments are recorded as interest expense and a reduction of the lease obligation.

Leases where risk and rewards remain with the lessor are classified as operating leases. Lease payments are recorded in the consolidated statement of income over the term of the lease.

Goodwill

The goodwill that arises where the acquisition cost of subsidiaries exceeds the fair values attributable to the underlying net assets is capitalized in the consolidated financial statements. With effect from 2001, the Group applied the provisions of Statement of Financial Accounting Standards No. 142 — Goodwill and Other Intangible Assets ("SFAS 142"). SFAS 142 eliminated the requirement to amortize goodwill and identifiable assets that have indefinite lives and initiated an annual review for impairment. Prior to adoption of SFAS 142, the Group amortized goodwill on a straight-line basis over its estimated useful life, covering periods not exceeding forty years.

The annual goodwill impairment review is carried out at a reporting unit level. Impairment is the condition that exists when the carrying amount of goodwill exceeds its implied fair market value. The first step of the goodwill impairment test, used to identify potential impairment, compares the fair value of a reporting unit with its carrying amount, including goodwill. If the carrying amount of a reporting unit exceeds its fair value, the second step of the goodwill impairment test is performed to measure the amount of impairment loss, if any. The second step compares the implied fair market value of reporting unit goodwill with the carrying amount of that goodwill. The aggregate amount of any impairment loss is included in the consolidated statement of income.

The implied fair market value of a reporting unit and its related goodwill is measured by the Group principally by reference to present value techniques, comprising discounted cash flows, based on future revenue and margin projections and plans approved by the Group, with the discount rate based on a risk weighted average cost of capital.

Treasury shares

Treasury share purchases are accounted for under the cost method and recorded as a component of shareholders' equity. Gains or losses on the disposals of treasury shares are credited or charged against contributed surplus.

Net sales

Net sales represent the invoiced value of services provided and goods supplied to customers net of sales-related taxes. Revenue from services or products is recognized in the consolidated statement of income as services are rendered or deliveries are made. The nature of the Group's business is such that revenue is recognized when a written agreement, terms and conditions or an approved customer order is in place and the services have been fully rendered. At that time, pricing is fixed and determinable. The Group's procedures require review of a customer's ability to pay prior to a service provision, at the time of such provision, and at the time of billing, such that collectability is reasonably assured.

Income taxes

Deferred tax liabilities and assets are recognized for the expected future tax consequences of events that have been included in the consolidated financial statements or tax returns. Deferred tax liabilities and assets are determined based on the differences between the consolidated financial statements and tax bases of assets and liabilities, using tax rates in effect for the years in which the differences are expected to reverse. Valuation allowances are recorded if management determines it is more likely than not that a portion of the net deferred tax asset will not be realized.

Note 3 — Income taxes

(i) The provision for income taxes in the consolidated statements of income was as follows:

Year ended March 31, 2007	$m
Current income taxes:	
US state and local taxes	0.2
Non-US taxes	0.4
	0.6
Deferred income taxes:	
Non-US taxes	0.4
Income tax provision	1.0

(ii) Income before income taxes included the following components:

Year ended March 31, 2007	$m
US income	3.2
Non-US (loss)	(1.4)
Income before income taxes	1.8

(iii) The reconciliation between notional US federal income taxes at the statutory rate (35 percent) on consolidated income before income taxes and the Group's income tax provision was as follows:

Year ended March 31, 2007	$m
Notional US federal income tax at the statutory rate	0.6
Adjustments to reconcile to the Group's income tax provision:	
Valuation allowance	(5.8)
Non-US net earnings	1.3
Other	4.9
Income tax provision	1.0

(iv) The significant temporary timing differences that gave rise to the net deferred income tax balance were as follows:

At March 31, 2007	$m
Assets:	
Provision for insurance reserves	24.6
Goodwill	14.5
Provision for estimated costs and expenses	63.7
Net operating losses	86.1
	188.9
Valuation allowance	(168.0)
	20.9
Liabilities:	
Intangible and other assets	(21.9)
Net deferred income tax balance (note 14)	(1.0)

The net change in the total valuation allowance for the year ended March 31, 2007 was an increase of $5.8 million, principally arising from a net movement in temporary timing differences.

Note 4 — (Loss) per ordinary share

Basic and diluted (loss) per share are based on the weighted average number of ordinary shares outstanding during the year, excluding treasury shares. There were no potentially dilutive ordinary shares during the year ended March 31, 2007.

Year ended March 31, 2007	
Net (loss) ($m)	$ (1.9)
Weighted average number of ordinary shares (‘000)	3,753
(Loss) per ordinary share (dollars)	$ (0.51)

Note 5 — Short-term / long-term restricted cash deposits

At March 31, 2007	$m
Short-term restricted cash:	
Amount provided to insurer	13.1
Long-term restricted cash:	
Amount provided to insurer	31.9

The Group has pledged certain cash deposits to support its self-insurance program (note 12). In view of the restriction as to the use and availability of the cash deposits to the Group, the balance cannot be classified as a cash and cash equivalent and it has therefore been classified within current assets and non-current assets in accordance with its terms. Classification of restricted cash between short-term and long-term is based upon current and future insurance payouts as projected by the Group's consulting actuary.

Note 6 — Trade accounts receivable — net

At March 31, 2007	$m
Billed	88.7
Unbilled	3.2
	91.9
Less: allowance for doubtful receivables	(2.2)
	89.7

Note 7 — Other current assets

At March 31, 2007	$m
Prepaid expenses	6.2
Other current assets	1.3
	7.5

Note 8 — Property, plant and equipment — net

At March 31, 2007	$m
Cost:	
Land and buildings	0.1
Leasehold improvements	4.6
Machinery and equipment	26.3
Fixtures, fittings and office equipment	24.8
Total cost	55.8
Accumulated depreciation:	
Land and buildings	0.1
Leasehold improvements	3.2
Machinery and equipment	19.0
Fixtures, fittings and office equipment	22.1
Total accumulated depreciation	44.4
Net book value	11.4

At March 31, 2007, property, plant and equipment total cost and total accumulated depreciation includes capital leases of $3.8 million and $0.6 million, respectively.

Total capital expenditures (excluding capital lease additions) for the year ended March 31, 2007 were $4.3 million. For the year ended March 31, 2007, capital lease additions amounted to $3.3 million.

Total depreciation expense (including capital leases) for the year ended March 31, 2007 was $4.8 million.

Note 9 — Goodwill — net

	$m
Net book value at March 31, 2007	175.9

As required by SFAS 142, the Group undertakes an annual goodwill impairment review. The annual review is performed during the fourth quarter of the financial year, after completion of the Group's annual forecasting process. A goodwill impairment review was performed during the year ended March 31, 2007 as a result of which no impairment of goodwill has arisen.

Note 10 — Other long-term assets

At March 31, 2007	$m
Deferred compensation assets	6.3
Other long-term assets	0.5
	6.8

Note 11 — Short-term debt

At March 31, 2007	$m
Bank and acceptance facilities	2.3
Revolving credit facility	23.6
Term loan	0.6
	26.5

In December 2005, OneSource Holdings entered into a new $60 million collateralized, revolving credit facility which can be used for general working capital purposes and letters of credit. The agreement has a term of five years, expiring in December 2010, and is collateralized by a security interest and lien on principally all of OneSource Holdings' assets including accounts receivable.

Under the terms of the facility, OneSource Holdings is required to maintain certain financial and other covenants, including restrictions on OneSource Holdings' ability to incur additional indebtedness, limitations on certain payments, and certain other financial covenants applicable to OneSource Holdings, including a minimum fixed charge coverage ratio. Amounts available under the facility are based on a percentage of eligible accounts receivable. The Group expects the counterparties to fully perform under the terms of the agreement. The credit facility has been classified as a current liability because the agreement contains a subjective acceleration clause and the lender also has access to OneSource Holdings' lockbox arrangements.

Amounts drawn under the terms of this facility bear interest at the prime rate for daily borrowings or at London Interbank Offered Rate (LIBOR) plus a margin of 1.5 percent for the term of 30 days, 60 days, or 90 days. The facility also bears interest on the unutilized balance based on the daily unused portion at a rate of 0.25 percent. At March 31, 2007, the weighted average interest amounted to 6.7 percent per annum.

At March 31, 2007, $47.3 million was available, of which $23.6 million was drawn together with letters of credit amounting to $4.3 million with expiration dates up to and including March 31, 2008. The letters of credit approximately reflect fair market value as a condition of their underlying purpose.

In March 2006, OneSource Holdings entered into a $0.8 million collateralized, term loan facility used to purchase capital equipment. The agreement has a term of 36 months, maturing in March 2009. The terms call for monthly recurring repayments with the outstanding balance bearing interest at the prime rate plus 0.5 percent or at LIBOR plus a margin of 2.0 percent for the term of 30 days, 60 days, or 90 days. At March 31, 2007, the weighted average interest amounted to 7.4 percent per annum.

Note 12 — Insurance reserves

At March 31, 2007	$m
Current portion	21.0
Long-term portion	51.3
	72.3

The Group is self-insured in the United States for workers' compensation, general liability and automobile liability coverage. The Group, however, has umbrella insurance coverage for certain risk exposures subject to specified limits. Estimated actuarially calculated liabilities and provisions under self-insurance programs are based upon historical loss experience and are recorded in the consolidated balance sheet at the net present value of the estimated obligations within an actuarial range. The discount rate used to calculate the net present value is the estimated risk free rate for investments with maturities matching the anticipated payment pattern of the obligations. The weighted average discount rate used to estimate the liability at March 31, 2007 was 4.7 percent. The discount amortization charged in the consolidated statement of income for the year ended March 31, 2007 was $3.6 million. The independent actuarial valuations were carried out by Alliance Actuarial Services, Inc.

In connection with certain self-insurance agreements, at March 31, 2007 the Group had issued guarantor bonds in the amount of $28.3 million (note 15). Additionally, the Group pledged certain cash deposits to support its self-insurance program. At March 31, 2007, the restricted cash deposits amounted to, in aggregate, $45.0 million (note 5).

Note 13 — Other current liabilities

At March 31, 2007	$m
Accruals	6.7
Capital lease obligations (note 15)	0.9
State, local and other taxes	1.6
Income taxes	0.7
Other current liabilities	0.4
	10.3

Note 14 — Other long-term liabilities

At March 31, 2007	$m
Pensions (note 16)	3.7
Deferred compensation (note 16)	6.3
Capital lease obligations (note 15)	2.3
Deferred income taxes (note 3)	1.0
Other long-term liabilities	5.0
	18.3

Note 15 — Commitments and contingencies

Commitments

The Group leases land, buildings, motor vehicles and other equipment under various contracts. The net operating lease rental expense for the year ended March 31, 2007 included in the consolidated statement of income was $12.5 million.

The future total minimum rental payments required under (i) capital leases and (ii) operating leases that have remaining non-cancelable lease terms in excess of one year at March 31, 2007, are as follows:

	Capital leases $m	Operating leases $m
2008	1.1	9.6
2009	1.0	6.7
2010	0.9	4.5
2011	0.4	3.1
2012	0.1	2.1
Thereafter	—	4.6
Total minimum lease payments	3.5	30.6
Less imputed interest	(0.3)	
Present value of future minimum lease payments	3.2	
Less current portion (note 13)	(0.9)	
Long-term portion of capital lease obligations (note 14)	2.3	

Contingencies

(i) At March 31, 2007, the Group had issued guarantor surety, performance and other bonds of $46.9 million of which $28.3 million relates to the Group's self insurance arrangements (note 12). These guarantor surety, performance and other bonds are secured by a second lien on all of OneSource Holdings' assets including accounts receivable, and a commitment to provide, in the future, under certain circumstances, letters of credit up to a maximum of $29.3 million.

(ii) Financial instruments which potentially subject the Group to concentrations of credit risk principally consist of cash and cash equivalents and trade receivables. The Group places its cash and cash equivalents with high credit quality financial institutions and, by policy, limits the amount of credit exposure to any one financial institution. The Group's trade receivables primarily result from its core business and reflect a broad customer base. Credit limits, ongoing credit evaluation and account monitoring procedures are utilized to minimize the risk of loss. As a result, concentrations of credit risk are considered to be limited.

(iii) At March 31, 2007, the Group is a defendant in a number of pending legal and other proceedings incidental to present and former operations, acquisitions and dispositions. The Group does not expect the outcome of these proceedings, either individually or in the aggregate, to have a material adverse effect on the consolidated results of operations and cash flows or the consolidated financial position of the Group.

(iv) In November 2005, OneSource Holdings received a claim with respect to a possible liability arising out of its former participation in a certain union multi-employer pension plan. The claim alleged that, as a result of withdrawing from the plan in 2002, a liability has arisen to the extent that there are unfunded vested benefits which fall to be the liability of the former participating employer. Whilst, OneSource Holdings will continue to challenge this claim vigorously through arbitration, in March 2007 the Group determined that it was appropriate to record a charge (discounted) in the amount of $4.1 million which has been included in cost of sales in the consolidated financial statements and will be paid over the period to July 2014.

Note 16 — Pensions and other plans

Defined benefit pension plan

The Group operates a non-contributory, funded, defined benefit pension plan covering certain of its non-union employees in the United States. Benefits are provided based upon a formula, as defined in the plan documentation, using an employee's length of service and average compensation. In 1989, the Group elected to freeze the plan, whereby no additional benefits are earned by plan members.

The Group's net pension expense included the following components:

Year ended March 31, 2007	$m
Interest cost on projected benefit obligations	0.4
Expected return on plan assets	(0.3)
Net amortization and deferral	0.4
Net pension expense	0.5

The following table sets forth the actuarial present value of projected and accumulated benefit obligations and funded status of the plan:

Year ended March 31, 2007	$m
Changes in benefit obligations:	
At beginning of year	8.9
Interest cost	0.4
Benefits paid	(0.8)
Actuarial movement	(0.6)
At end of year	7.9
Changes in plan assets:	
At beginning of year	3.9
Actual return on plan assets	0.3
Employer contributions	0.8
Benefits paid	(0.8)
At end of year	4.2
Funded status:	
Benefits obligations in excess of plan assets	(3.7)
Unrecognized net gain	6.4
Unrecognized prior service costs	(0.2)
Net amount recognized at the end of year	2.5
Benefit cover	53%

Amounts recognized in the consolidated balance sheet were as follows:	
Accrued pension liability (note 14)	(3.7)
Accumulated other comprehensive loss	6.2
Net amount recognized at end of year	2.5
Change in minimum pension liability	(1.1)

The actuarial assumptions for the expected long-term rate of return on plan assets and weighted average discount rate used in determining the actuarial present value of accumulated benefit obligations for 2007 were 8.0 percent and 5.8 percent, respectively. The independent actuarial valuations were carried out by AON Consulting Group, using the projected unit credit method of calculation. It is the Group's policy to adjust, on an annual basis, the weighted average discount rate used to determine the benefit obligation to approximate rates on high quality, long-term bond obligations. The expected long-term rate of return on plan assets is derived from a periodic study of historical rates of return on various asset classes included in the Group's target pension plan asset allocation.

The Group's defined benefit plan asset allocation by asset category was as follows:

At March 31, 2007	percent
Equity securities	61
Bonds (fixed interest securities)	39
	100

Employer contributions for the year ending March 31, 2008 are estimated to be approximately $0.9 million.

The following benefit payments, which reflect expected future service, are estimated to be approximately:

	$m
2008	0.5
2009	0.6
2010	0.6
2011	0.5
2012	0.5
Years 2013-2017	2.6

Defined contribution pension plan

The Group also has a defined contribution pension plan, which has adopted the salary deferral provisions of Section 401(k) of the United States Internal Revenue Code (IRC). Non-union employees with at least one year qualified service may participate in the plan by contributing up to $15,500 of their salary, the maximum set by the IRC. The Group makes matching contributions equal to 50 percent of the first 5 percent of each participant's elective contributions, for employees with at least two years of qualified service. During the year ended March 31, 2007, the Group made matching contributions of $0.6 million.

Deferred compensation plan

The Group also has a non-qualified, funded deferred compensation plan for certain employees not eligible to participate in the defined contribution plan described above. Under this plan, such individuals may elect to defer payment of salary and bonus on a pre-tax basis. The deferral must total at least one percent of the participant's eligible compensation for each plan year in order to participate in the plan, up to a maximum of 30 percent of such compensation, or such smaller percentage as may be established by the Group. The Group makes matching contributions equal to 50 percent of the first 5 percent of each participant's elective contributions. During the year ended March 31, 2007, the Group made matching contributions of $0.3 million. Included in other long-term liabilities at March 31, 2007 was $6.3 million (note 14) for these accumulated obligations. The total number of the Company's issued ordinary shares that were held in the deferred compensation plan at March 31, 2007 was 27,652.

Multi-employer pension arrangements

The Group also participates in several multi-employer arrangements providing defined contribution and defined benefit pension plans as required within the collective bargaining agreements for substantially all union employees. The contributions are determined based on the provisions of negotiated labor contracts. During the year ended March 31, 2007, the Group made contributions of $6.7 million.

Note 17 – Share capital

At March 31, 2007	$m
Authorized:	
50,000,000 ordinary shares of $0.10 each	5.0
Issued and outstanding:	
3,764,365 ordinary shares of $0.10 each	0.4

At March 31, 2007, Lord Ashcroft, KCMG, the chairman of, and controlling shareholder in, the Company holds 74.4 percent of the issued ordinary shares.

Note 18 – Treasury shares

The movement in treasury shares, at cost, held since April 1, 2006 has been as follows:

	Number	$m
At April 1, 2006	—	—
Purchase (i)	69,411	0.9
Disposal (ii)	(26,753)	(0.4)
At March 31, 2007	42,658	0.5

(i) The purchase of treasury shares comprised 69,411 ordinary shares, for an aggregate cash consideration of $0.9 million ($0.3 million of which is recorded as a liability at the year end), in connection with OneSource Holdings' 401(k) plan and deferred compensation plan obligations.

(ii) The disposal of treasury shares comprised 26,753 ordinary shares issued in connection with OneSource Holdings' 401(k) plan and deferred compensation plan obligations.

The Company may, from time to time, continue to purchase treasury shares principally in order to meet its 401(k) and deferred compensation plan obligations.

Note 19 — Related party transactions and disclosures

(i) During the year ended March 31, 2007, the Company paid $0.2 million in management fee expense, $0.1 million of which represents guarantee fees, to the BB Holdings group for certain administrative and support services. At March 31, 2007, the Group recorded a liability in the amount of $0.1 million for the management fee expense payable to BB Holdings group.

(ii) Subsequent to the demerger between BB Holdings and the Company (note 1), BB Holdings provided: (a) an agreement of indemnity in favour of a provider of performance bonds to the Group relating to a $35 million surety performance bond line, of which $16.1 million was utilized by the Group as at March 31, 2006; and (b) guarantees for the provision of certain lessor equipment, motor vehicle fleet fuel and retrospective insurance premiums with one provider which, as at March 31, 2006, amounted to approximately $1.7 million. At March 31, 2007, such guarantees and indemnities had been released save for the provision of certain lessor equipment approximating $0.5 million. The Group is required to procure the release of BB Holdings from all of its remaining obligations as soon as is reasonably practicable and in any event no later than February 2008.

Report of Independent Auditors

To the Board of Directors and Shareholders of OneSource Services Inc.

We have audited the accompanying consolidated balance sheet of OneSource Services Inc. and its subsidiaries as of March 31, 2007, and the related consolidated statements of income, movements in shareholders' equity, and cash flows for the year then ended which, as described in note 2, have been prepared on the basis of accounting principles generally accepted in the United States of America. These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audit.

We conducted our audit of these consolidated financial statements in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall consolidated financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of OneSource Services Inc. and its subsidiaries as of March 31, 2007, and the consolidated results of their operations and their cash flows for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

PricewaterhouseCoopers LLP
London, United Kingdom

July 6, 2007

Exhibit 99.2

OneSource Services Inc.
Index
September 30, 2007
(Unaudited)

ONESOURCE SERVICES INC.
CONSOLIDATED FINANCIAL STATEMENTS

Consolidated Statements of Income
(Unaudited)

Six months ended September 30 ($ in millions)	Notes	**2007** **$m**	2006 $m
Net sales		421.9	411.5
Cost of sales		(377.0)	(366.8)
Selling, general and administrative expenses		(41.7)	(41.8)
Operating income		3.2	2.9
Interest income		1.1	1.4
Interest expense		(1.0)	(1.0)
Income before income taxes		3.3	3.3
Income taxes	13	(0.6)	(0.7)
Income after income taxes		2.7	2.6
Minority interests		(1.2)	(1.2)
Net income		1.5	1.4
Earnings per ordinary share (dollars)	3		
Basic and diluted		$ 0.40	$ 0.37

The accompanying notes are an integral part of the consolidated financial statements.

ONESOURCE SERVICES INC.
CONSOLIDATED FINANCIAL STATEMENTS

Consolidated Balance Sheet
(Unaudited)

At September 30, 2007 ($ in millions)	Notes	$m
Assets		
Current assets:		
Cash and cash equivalents		4.1
Restricted cash deposits		12.4
Trade accounts receivable — net	4	97.9
Other current assets		11.3
Total current assets		125.7
Restricted cash deposits		30.1
Property, plant and equipment — net of depreciation of $46.2		11.5
Goodwill		175.9
Other long-term assets		7.8
Total assets		351.0
Liabilities and shareholders' equity		
Current liabilities:		
Short-term debt	5	30.5
Accounts payable		8.9
Accrued personnel costs		30.5
Insurance reserves — current portion	6	21.2
Other current liabilities	7	10.8
Total current liabilities		101.9
Insurance reserves — long-term portion	6	51.8
Other long-term liabilities	8	19.6
Minority interests		4.9
Total liabilities		178.2
Shareholders' equity		
Share capital	11	0.4
Contributed surplus		208.6
Treasury shares	12	(0.3)
Accumulated deficit		(29.7)
Cumulative other comprehensive loss		(6.2)
Total shareholders' equity		172.8
Total liabilities and shareholders' equity		351.0

The accompanying notes are an integral part of the consolidated financial statements

ONESOURCE SERVICES INC.
CONSOLIDATED FINANCIAL STATEMENTS
Consolidated Statements of Cash Flows
(Unaudited)

Six months ended September 30 ($ in millions)	**2007** **$m**	2006 $m
Cash flows from operating activities		
Net income	1.5	1.4
Adjustments to reconcile net income to net cash (utilized) by operating activities:		
Depreciation	2.6	2.3
Discount amortization on insurance reserves	1.8	1.8
Deferred income taxes	0.2	0.2
Minority interests, net of distributions	1.2	0.5
Changes in assets and liabilities:		
(Increase) in accounts receivable	(8.2)	(4.1)
(Increase) in other assets	(4.8)	(3.4)
Increase in accounts payable	0.6	1.2
(Decrease) in accrued personnel costs	(1.1)	(1.1)
Increase (decrease) in insurance reserves	(1.1)	0.5
Increase (decrease) in other liabilities	2.8	(0.2)
Net cash (utilized) by operating activities	(4.5)	(0.9)
Cash flows from investing activities		
Purchase of property, plant and equipment	(2.0)	(2.1)
Net cash (utilized) by investing activities	(2.0)	(2.1)
Cash flows from financing activities		
Increase (decrease) in short-term debt	2.9	(0.3)
Decrease (increase) in restricted cash deposits	2.5	(0.2)
Purchase of treasury shares	(0.3)	—
Capital lease repayments	(0.5)	(0.1)
Net cash provided (utilized) by financing activities	4.6	(0.6)
Net change in cash and cash equivalents	(1.9)	(3.6)
Cash and cash equivalents at beginning of period	6.0	4.5
Cash and cash equivalents at end of period	4.1	0.9
Supplemental cash flow information:		
Cash paid for interest	0.9	0.8
Cash paid for income taxes	0.2	0.8

The accompanying notes are an integral part of the consolidated financial statements.

Notes to Consolidated Financial Statements (Unaudited)

Note 1 — General

In the opinion of management, the accompanying unaudited consolidated financial statements contain all material adjustments necessary to present fairly OneSource Services Inc. and subsidiaries' (the Company) financial position as of September 30, 2007, and the results of its operations and cash flows for the six months ended September 30, 2007 and 2006. These adjustments are of a normal, recurring nature, except as otherwise noted. All information in the Notes to Consolidated Financial Statements and references to the year and periods are based on the Company's fiscal year which ends on March 31 and the six-month period which ends on September 30.

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amounts of sales and expenses during the reporting period. These estimates are based on information available as of the date of these financial statements. Actual results could differ materially from those estimates.

The information included in this Exhibit 99.2 of this Form 8-K/A should be read in conjunction with the consolidated financial statements and the notes thereto for the fiscal year ended March 31, 2007 included in Exhibit 99.1 of this Form 8-K/A, as filed with the Securities and Exchange Commission (SEC).

Note 2 — Adoption of a New Accounting Standard

On April 1, 2007, OneSource adopted the provisions of Financial Accounting Standards Board (FASB) Interpretation No. 48 (FIN 48), "Accounting for Uncertainty in Income Taxes — an interpretation of FASB Statement No. 109", which provides a financial statement recognition threshold and measurement attribute for a tax position taken or expected to be taken in a tax return. Under FIN 48, a tax benefit may be recognized from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. The tax benefits recognized in the financial statements from such a position should be measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement. FIN 48 also provides guidance on derecognition of income tax assets and liabilities, classification of current and deferred income tax assets and liabilities, accounting for interest and penalties associated with tax positions, and income tax disclosures. FIN 48 did not have an impact on OneSource's financial statements for the six months ended September 30, 2007.

In June 2006, the FASB issued Emerging Issues Task Force (EITF) Issue No. 06-3 (EITF 06-3), "How Taxes Collected from Customers and Remitted to Governmental Authorities Should Be Presented in the Income Statement (That Is, Gross versus Net Presentation)." EITF 06-3 requires companies to disclose the presentation of any tax assessed by a governmental authority that is directly imposed on a revenue-producing transaction between a seller and a customer (*e.g.,* sales and use tax) as either gross or net in the accounting policies included in the notes to the financial statements. EITF 06-3 became effective April 1, 2007. The Company continues to report revenues net of sales and use tax imposed on the related transaction.

Note 3 — Earnings per ordinary share

Basic and diluted earnings per share are based on the weighted average number of ordinary shares outstanding during the six-month periods, excluding treasury shares. There were no potentially dilutive ordinary shares during the six months ended September 30, 2007 and 2006.

Six months ended September 30	2007	2006
Net income ($m)	$ 1.5	$ 1.4
Weighted average number of ordinary shares (‘000)	3,713	3,764
Earnings per ordinary share (dollars)	$ 0.40	$ 0.37

Note 4 — Trade accounts receivable — net

At September 30, 2007	$m
Billed	97.1
Unbilled	3.1
	100.2
Less: allowance for doubtful receivables	(2.3)
	97.9

Note 5 — Short-term debt

At September 30, 2007	$m
Bank overdrafts and acceptance facilities	3.4
Revolving credit facility	26.7
Term loan	0.4
	30.5

On September 30, 2007, the Company had a $60 million collateralized, revolving credit facility which could be used for general working capital purposes and letters of credit. The agreement had a term of five years, expiring in December 2010, and was collateralized by a security interest and lien on principally all of the Company’s assets including accounts receivable.

Under the terms of the facility, the Company was required to maintain certain financial and other covenants, including restrictions on the Company’s ability to incur additional indebtedness, limitations on certain payments, and certain other financial covenants applicable to the Company, including a minimum fixed charge coverage ratio. Amounts available under the facility were based on a percentage of eligible accounts receivable. The credit facility has been classified as a current liability because the agreement contained a subjective acceleration clause and the lender also had access to the Company's lockbox arrangements.

Amounts drawn under the terms of this facility bore interest at the prime rate for daily borrowings or at London Interbank Offered Rate (LIBOR) plus a margin of 1.5 percent for the term of 30 days, 60 days, or 90 days. The facility also bore interest on the unutilized balance based on the daily unused portion at a rate of 0.25 percent. At September 30, 2007, the weighted average interest amounted to 6.8 percent per annum.

At September 30, 2007, $53.6 million was available, of which $26.7 million was drawn together with letters of credit amounting to $5.3 million with expiration dates up to and including March 31, 2008. The letters of credit approximately reflect fair market value as a condition of their underlying purpose.

In March 2006, the Company entered into a $0.8 million collateralized, term loan facility used to purchase capital equipment. The agreement had a term of 36 months, maturing in March 2009. The terms called for monthly recurring repayments with the outstanding balance bearing interest at the prime rate plus 0.5 percent or at LIBOR plus a margin of 2.0 percent for the term of 30 days, 60 days, or 90 days. At September 30, 2007, the weighted average interest amounted to 7.6 percent per annum.

On November 14, 2007, the Company was acquired by ABM Industries Incorporated (ABM). In connection with this acquisition, ABM paid in full the outstanding amounts under the revolving credit facility and term loan described above and the facilities were terminated. See Note 14, Subsequent Event.

Note 6 — Insurance reserves

At September 30, 2007	$m
Current portion	21.2
Long-term portion	51.8
	73.0

The Company is self-insured in the United States for workers' compensation, general liability and automobile liability coverage. The Company, however, has umbrella insurance coverage for certain risk exposures subject to specified limits. Liabilities and provisions under self-insurance programs are calculated based upon historical loss experience and are recorded in the consolidated balance sheet at the net present value of the estimated obligations within an actuarial range. The discount rate used to calculate the net present value is the estimated risk free rate for investments with maturities matching the anticipated payment pattern of the obligations. The weighted average discount rate used to estimate the liability at September 30, 2007 was 4.13 percent. The discount amortization charged in the consolidated statements of income for the six months ended September 30, 2007 and 2006 was $1.8 million for both periods.

Note 7 — Other current liabilities

At September 30, 2007	$m
Accruals	6.8
Capital lease obligations	1.0
State, local and other taxes	1.7
Income tax payable	0.8
Other current liabilities	0.5
	10.8

Note 8 — Other long-term liabilities

At September 30, 2007	$m
Pensions (note 10)	3.7
Deferred compensation (note 10)	7.2
Capital lease obligations	2.4
Deferred income taxes	1.2
Other long-term liabilities	5.1
	19.6

Note 9 — Contingencies

Contingencies

At September 30, 2007, the Company had issued guarantor surety, performance and other bonds of $46.4 million of which $25.8 million related to the Company's self-insurance arrangements (note 6). These guarantor surety, performance and other bonds are secured by a second lien on all of the Company's assets including accounts receivable, and a commitment to provide, in the future, under certain circumstances, letters of credit up to a maximum of $27.9 million.

At September 30, 2007, the Company was a defendant in a number of pending legal and other proceedings incidental to present and former operations, acquisitions and dispositions. The Company does not expect the outcome of these proceedings, either individually or in the aggregate, to have a material adverse effect on the consolidated results of operations and cash flows or the consolidated financial position of the Company.

In November 2005 the Company received a claim with respect to a possible liability arising out of its former participation in a certain union multi-employer pension plan (the plan). The claim alleged that, as a result of withdrawing from the plan in 2002, a liability has arisen to the extent that there are unfunded vested benefits for which the former participating employer is liable. While the Company will continue to challenge this claim vigorously through arbitration, in March 2007 the Company determined that it was appropriate to record a charge (discounted) in the amount of $4.1 million in the consolidated financial statements and will be paid over the period to July 2014.

Note 10 — Pensions and other plans

Defined benefit pension plan

The Company operates a non-contributory, funded, defined benefit pension plan covering certain of its non-union employees in the United States. Benefits are provided based upon a formula, as defined in the plan documentation, using an employee's length of service and average compensation. In 1989, the Company elected to freeze the plan, whereby no additional benefits are earned by plan members.

The Company's net pension expense included the following components:

Six months ended September 30	2007 $m	2006 $m
Interest cost on projected benefit obligations	0.2	0.3
Expected return on plan assets	(0.2)	(0.2)
Net amortization and deferral	0.2	0.2
Net pension expense	0.2	0.3

Defined contribution pension plan

The Company also has a defined contribution pension plan, which has adopted the salary deferral provisions of Section 401(k) of the United States Internal Revenue Code (IRC). Non-union employees with at least one year of qualified service may participate in the plan by contributing up to $15,500 of their salaries, the maximum set by the IRC. The Company makes matching contributions equal to 50 percent of the first 5 percent of each participant's elective contributions, for employees with at least two years of qualified service. In both of the six-month periods ended September 30, 2007 and 2006, the Company made matching contributions of $0.3 million.

Deferred compensation plan

The Company also has a non-qualified, funded deferred compensation plan for certain employees not eligible to participate in the defined contribution plan described above. Under this plan, such individuals may elect to defer payment of salary and bonus on a pre-tax basis. The deferral must total at least one percent of the participant's eligible compensation for each plan year in order to participate in the plan, up to a maximum of 30 percent of such compensation, or such smaller percentage as may be established by the Company. The Company makes matching contributions equal to 50 percent of the first 5 percent of each participant's elective contributions. In the six-months ended September 30, 2007 and 2006, the Company made matching contributions of $0.1 million in both periods. Included in other long-term liabilities at September 30, 2007 was $7.2 million for these accumulated obligations. The Company did not hold issued ordinary shares in the deferred compensation plan at September 30, 2007.

Multi-employer pension arrangements

The Company also participates in several multi-employer arrangements providing defined contribution and defined benefit pension plans as required within the collective bargaining agreements for substantially all union employees. The contributions are determined based on the provisions of negotiated labor contracts. During the six months ended September 30, 2007 and 2006, the Company made contributions of $3.6 million and $3.4 million, respectively.

Note 11 — Share capital

At September 30, 2007	$m
Authorized:	
50,000,000 ordinary shares of $0.10 each	5.0
Issued and outstanding:	
3,764,365 ordinary shares of $0.10 each	0.4

At September 30, 2007, Lord Ashcroft, KCMG, the former chairman of, and controlling shareholder in, the Company held 74.4 percent of the issued ordinary shares.

Note 12 — Treasury shares

The movement in treasury shares, at cost, held since April 1, 2007 was as follows:

	Number	$m
At April 1, 2007	42,658	0.5
Disposal	16,415	0.2
At September 30, 2007	26,243	0.3

The disposal of treasury shares comprised 16,415 ordinary shares issued in connection with OneSource Holdings' 401(k) plan and deferred compensation plan obligations.

Note 13 — Income taxes

In the six months ended September 30, 2007 and 2006, the Company incurred net losses for federal and state income tax purposes. Income tax expense in the six months ended September 30, 2007 and 2006 was $ 0.6 million and $ 0.7 million, respectively. Income tax expense in both periods consisted primarily of foreign tax expense incurred as a result of local country profits and fixed dollar minimum state taxes. Due to the Company's taxable loss position, all tax years are subject to examination in the U.S. and state jurisdictions.

As of September 30, 2007, the Company had established a valuation allowance against the full amount of any net deferred tax assets in the United States. The Company currently provides a valuation allowance against deferred tax assets when it is more likely than not that some portion, or all of its deferred tax assets, will not be realized.

Note 14 — Subsequent Event

On November 14, 2007, the Company was acquired by ABM Industries Incorporated (ABM), a leading facility services contractor in the United States that provides janitorial, parking, security, engineering and lighting services for thousands of commercial, industrial, institutional and retail facilities in hundreds of cities throughout the United States and in British Columbia, Canada. In addition, ABM paid in full the $21.4 million outstanding under the Company's credit facility following the closing. The credit facility was terminated and the lien on principally all of the Company's assets including accounts receivable was removed.

Exhibit 99.3

UNAUDITED PRO FORMA CONDENSED COMBINED FINANCIAL INFORMATION

TABLE OF CONTENTS

UNAUDITED PRO FORMA CONDENSED COMBINED FINANCIAL INFORMATION

BASIS OF PRESENTATION

On November 14, 2007, ABM Industries Incorporated (ABM or the Company) acquired OneSource Services Inc. (OneSource), a facility services company, formed under the laws of Belize, with US operations headquartered in Atlanta, Georgia. The consideration was $365.0 million, which was paid by a combination of current cash and borrowings from the Company's line of credit. In addition, following the closing, the Company paid in full the $21.4 million outstanding under OneSource's then existing credit facility. With annual revenues of approximately $825 million during the fiscal year ended March 31, 2007 and approximately 30,000 employees, OneSource has been a provider of outsourced facilities services, including janitorial, landscaping, general repair and maintenance and other specialized services, for more than 10,000 commercial, industrial, institutional and retail accounts in the United States and Puerto Rico, as well as in British Columbia, Canada.

The following Unaudited Pro Forma Condensed Combined Balance Sheet and the Unaudited Pro Forma Condensed Combined Statement of Income are based on the historical financial statements of ABM and OneSource after giving effect to the purchase of OneSource by ABM based on the assumptions and adjustments described in the accompanying Notes to the Unaudited Pro Forma Condensed Combined Financial Information.

The Unaudited Pro Forma Condensed Combined Financial Information have been prepared using the purchase method of accounting as if the transaction had been completed as of November 1, 2006 for purposes of the Unaudited Pro Forma Condensed Combined Statement of Income and on October 31, 2007 for purposes of the Unaudited Pro Forma Condensed Combined Balance Sheet. ABM's fiscal year ends October 31, whereas prior to the acquisition, OneSource had a March 31 fiscal year end. For purposes of the Pro Forma Condensed Combined Statement of Income for the year ended October 31, 2007, OneSource's operating income for the year ended September 30, 2007 was moved up to ABM's year end. The twelve-month period for OneSource was derived by adding OneSource's Statement of Income for the six-month period ended September 30, 2007 to OneSource's Statement of Income for the year ended March 31, 2007, and deducting OneSource's Statement of Income for the six-month period ended September 30, 2006 as follows:

(in thousands)	Revenues	Net Income
Six months ended September 30, 2007	$ 421,880	$ 1,492
Plus: Year ended March 31, 2007	824,642	(1,906)
Less: Six months ended September 30, 2006	(411,506)	(1,436)
Year ended September 30, 2007	$ 835,016	$ (1,850)

As required by Statement of Financial Accounting Standards (SFAS) No. 141, "Business Combinations," the purchase price is allocated to the underlying assets acquired and liabilities assumed under the purchase method of accounting based on their respective fair market values, with any excess purchase price allocated to goodwill. The pro forma purchase price allocation has been derived from estimates of the fair market value of the tangible and intangible assets and liabilities of OneSource based upon management's estimates as more fully described in the accompanying Notes to the Unaudited Pro Forma Condensed Combined Financial Information. As of January 28, 2008, the Company had not completed the allocation of the purchase price of the acquisition. Accordingly, further changes to the fair values of the assets acquired (including, but not limited to goodwill, identifiable intangible assets, net deferred tax assets, and property, plant and equipment) and liabilities assumed (including, but not limited to insurance claims liabilities) will be recorded as the valuation and purchase price allocations for the acquisition are finalized during fiscal 2008.

The unaudited Pro Forma Condensed Combined Statement of Income does not include the impacts of any revenue, cost or other operating synergies and non-recurring charges expected to result from the acquisition.

The Unaudited Pro Forma Condensed Combined Financial Information should be read in conjunction with the separate historical Consolidated Financial Statements and accompanying notes included in ABM's Annual Report on Form 10-K for the fiscal year ended October 31, 2007 and OneSource's Consolidated Financial Statements for its fiscal year ended March 31, 2007 and its Unaudited Consolidated Financial Statements and related Notes for the six months ended September 30, 2007 and 2006 included as Exhibits 99.1 and 99.2 in this Current Report on Form 8-K/A. The Unaudited Pro Forma Condensed Combined Financial Information is not intended to be indicative of the consolidated results of operations or the financial condition of ABM that would have been reported had the merger been completed as of the dates presented and should not be taken as representative of the future consolidated results of operations or financial condition of ABM. The accompanying Unaudited Pro Forma Condensed Combined Financial Information is presented in accordance with Article 11 of Regulation S-X.

ABM INDUSTRIES INCORPORATED AND ONESOURCE SERVICES INC.
UNAUDITED PRO FORMA CONDENSED COMBINED BALANCE SHEET
October 31, 2007

(in thousands)	ABM Historical (*)	OneSource Historical (**)	Pro Forma Adjustments	Note 2	Pro Forma Combined
Assets					
Cash and cash equivalents	$ 136,192	$ 4,066	$(105,535)	a.	$ 7,604
			(27,119)	m.	
Restricted cash deposits	—	12,356	—		12,356
Trade accounts receivable, net	370,493	97,860	—		468,353
Inventories	20,350	—	—		20,350
Deferred income taxes	39,827	—	6,532	i.	46,359
Prepaid expenses and other current assets	68,577	—	11,340	b.	81,514
			1,597	d.	
Insurance recoverables	4,420	—	2,000	c.	6,420
Prepaid income taxes	3,031	—	—		3,031
Other current assets	—	11,340	(11,340)	b.	—
Total current assets	642,890	125,622	(122,525)		645,987
Investments and long-term receivables	11,479	—	—		11,479
Investments in auction rate securities	25,000	—	—		25,000
Restricted cash deposits	—	30,146	—		30,146
Property, plant and equipment, net	38,945	11,585	(1,597)	d.	48,933
Goodwill, net	252,179	175,993	98,332	f.	526,504
Other intangibles, net	24,573	—	34,400	e.	58,973
Deferred income taxes	43,899	—	94,112	i.	136,780
			(1,231)	l.	
Insurance recoverables	51,480	—	8,483	c.	59,963
Other assets	30,228	7,675	2,008	c.	39,911
Total assets	$1,120,673	$ 351,021	$ 111,982		$1,583,676
Liabilities					
Short-term debt	$ —	$ 30,507	$ (27,119)	m.	$ 3,388
Trade accounts payable	69,781	8,923	—		78,704
Income taxes payable	1,560	—	800	h.	2,360
Accrued liabilities:					—
Compensation	84,124	30,493	(4,535)	g.	117,481
			7,399	k.	
Taxes-other than income	19,181	—	4,535	g.	25,397
			1,681	h.	
Insurance claims	63,427	21,214	2,000	c.	86,641
Other	51,671	10,754	(2,481)	h.	60,588
			644	c.	
Total current liabilities	289,744	101,891	(17,076)		374,559
Long-term debt	—	—	285,000	a.	285,000
Retirement plans and other non-current liabilities	27,555	19,603	(1,231)	l.	45,927
Insurance claims	197,616	51,757	18,100	c.	267,473
Minority intereests	—	4,959	—		4,959
Total liabilities	514,915	178,210	284,793		977,918
Stockholders' equity					
Preferred stock	—	—	—		—
Common stock	571	376	(376)	j.	571
Additional paid-in capital	261,182	208,578	(208,578)	j.	261,182
Accumulated other comprehensive income (loss)	880	(6,155)	6,155	j.	880
Retained earnings (loss)	465,463	(29,656)	29,656	j.	465,463
Cost of treasury stock	(122,338)	(332)	332	j.	(122,338)
Total stockholders' equity	605,758	172,811	(172,811)		605,758
Total liabilities and stockholders' equity	$1,120,673	351,021	111,982		1,583,676

* As set forth in ABM's Annual Report on Form 10-K for the year ended October 31, 2007

** See Exhibit 99.2 of this Form 8-K/A

See accompanying notes to unaudited pro forma condensed combined financial information.

ABM INDUSTRIES INCORPORATED AND ONESOURCE SERVICES INC.
UNAUDITED PRO FORMA CONDENSED COMBINED STATEMENT OF INCOME
Year Ended October 31, 2007

(in thousands, except per share data)	ABM Historical (*)	OneSource Historical (**)	Pro Forma Adjustments	Note 3	Pro Forma Combined
Revenues					
Sales and other income	$2,842,811	$ 835,016	$ 2,316	a.	$3,674,522
			(5,621)	b.	
Expenses					
Operating expenses and cost of goods sold	2,540,142	748,227	—		3,288,369
Selling, general and administrative	216,850	85,379	—		302,229
Intangible amortization	5,565	—	4,542	c.	10,107
Interest income	—	(2,316)	2,316	a.	—
Interest expense	467	1,976	19,105	d.	20,400
			(1,976)	e.	
			828	g.	
	2,763,024	833,266	24,815		3,621,105
Income before income taxes	79,787	1,750	(28,120)		53,417
Income taxes	27,347	868	(9,568)	f.	18,647
Income after income taxes	52,440	882	(18,552)		34,770
Minority interests	—	(2,732)	—		(2,732)
Net Income	$ 52,440	$ (1,850)	(18,552)		$ 32,038
Net income per common share					
Basic	$ 1.06				$ 0.65
Diluted	$ 1.04				$ 0.63
Average common and common equivalent shares					
Basic	49,496				49,496
Diluted	50,629				50,629

* As set forth in ABM's Annual Report on Form 10-K for the year ended October 31, 2007

** Derived by adding the Statements of Income for the six months ended September 30, 2007 to the year ended March 31, 2007 and deducting the six months ended September 30, 2006. See Exhibits 99.1 and 99.2 of this Form 8-K/A

See accompanying notes to unaudited pro forma condensed combined financial information.

ABM INDUSTRIES INCORPORATED AND ONESOURCE SERVICES INC.
NOTES TO PRO FORMA CONDENSED COMBINED FINANCIAL INFORMATION
(UNAUDITED)

NOTE 1. DESCRIPTION OF TRANSACTION

On November 14, 2007, ABM Industries Incorporated (ABM) acquired OneSource Services Inc. (OneSource), a facility services company, formed under the laws of Belize, with US operations headquartered in Atlanta, Georgia. The consideration was $365.0 million, which was paid by a combination of current cash and borrowings from the Company's line of credit. In addition, following the closing, the Company paid in full the $21.4 million outstanding under OneSource's then existing credit facility. With annual revenues of approximately $825 million during the fiscal year ended March 31, 2007 and approximately 30,000 employees, OneSource has been a provider of outsourced facilities services, including janitorial, landscaping, general repair and maintenance and other specialized services, for more than 10,000 commercial, industrial, institutional and retail accounts in the United States and Puerto Rico, as well as in British Columbia, Canada.

NOTE 2. UNAUDITED PRO FORMA CONDENSED COMBINED BALANCE SHEET

Under purchase accounting, the purchase price of OneSource is allocated to the underlying assets acquired and liabilities assumed based on their respective fair values as of November 14, 2007 with any excess purchase price allocated as goodwill.

As of January 28, 2008, the Company had not completed the allocation of the purchase price of the acquisition. Accordingly, further changes to the fair values of the assets acquired (including, but not limited to goodwill, identifiable intangible assets, net deferred tax assets, and property, plant and equipment) and liabilities assumed (including, but not limited to insurance claims liabilities) will be recorded as the valuation and purchase price allocations for the acquisition are finalized during fiscal 2008.

The components of the purchase price were as follows:

(in thousands)	
Paid to OneSource shareholders	$365,000
Payment of OneSource's pre-existing line of credit	21,422
Acquisition costs	4,113
Total cash consideration	$390,535

For the purposes of determining the purchase price allocation, the fair market value of intangible assets was estimated as of November 14, 2007, the closing date of the acquisition. The preliminary allocation of the purchase price was as follows:

(in thousands)	
Total cash consideration	$390,535
Less cash balance acquired	(4,066)
Net cash consideration	386,469

Allocated to:

Trade accounts receivable, net	97,860
Other current assets	25,293
Insurance recoverables	10,483
Property, plant, and equipment	9,988
Identifiable intangible assets	34,400
Net deferred income tax assets	100,644
Other non-current assets	37,821
Other current liabilities	(88,076)
Insurance reserves	(91,707)
Other non-current liabilities	(19,603)
Minority Interest	(4,959)
Goodwill	274,325
	$386,469

The following adjustments have been reflected in the Unaudited Pro Forma Condensed Combined Balance Sheet:

a. To adjust cash and cash equivalents and record long-term debt for the payment of the purchase price, payments of amounts outstanding under OneSource's pre-existing line of credit and term loan, and acquisition costs. Cash resources are shown in the following table:

(in thousands)	
Paid with cash and cash equivalents	$105,535
Paid with borrowings under new line of credit	285,000
Total	$390,535

The new credit facility, which has been recorded as long-term debt, under which the borrowings were made provides for interest at LIBOR plus a spread of 0.625% to 1.375% or at ABM's election, at the higher of the federal funds rate plus 0.5% and the Bank of America prime rate plus a spread of 0.000% to 0.375%. The credit facility has a maturity date of November 14, 2012.

b. To reclassify other current assets on OneSource's balance sheet to prepaid expenses and other current assets to conform to ABM's financial statement presentation.

c. The following schedule presents the adjustments to insurance claims liabilities and related accounts:

Caption	Pro-Forma Adjustments
Current insurance recoverable	$ 2,000
Non-current insurance recoverable	8,483
Other non-current assets	2,008
Current insurance claims liability	2,000
Non-current insurance claims liability	18,100
Other current liabilities	644

The above adjustments are to record the current and non current liabilities in excess of the self-insured retention limits and the current and non-current recoverables for the amounts to be recovered from insurance providers and certain other adjustments to reach the fair value estimate of the assumed self-insurance liabilities in order to conform to ABM's self-insurance policies and procedures.

The Company's evaluation of this fair value estimate has not yet been completed. When the Company's evaluations of the assumed liabilities and the discount rate used in the purchase price allocation are finalized, changes to the fair value calculation will be recorded.

d. To reclassify prepaid small equipment from property, plant and equipment to prepaid expenses and other current assets. The adjustment represents the difference between ABM's and OneSource's accounting policies related to the classification of small equipment and supplies.

e. The following sets forth preliminary results of the amounts assigned to the identifiable intangible asset acquired:

(in thousands)	Fair Value	Net Book Value	Adjustment	Amortization Period
Customer contracts and related relationships	$34,400	$—	$34,400	14 years

The fair value and remaining useful life of identifiable intangible assets acquired were estimated in accordance with Statement of Financial Accounting Standards (SFAS) No. 141, "Business Combinations" and SFAS No. 142, "Goodwill and Other Intangible Assets."

Customer contracts and related relationships represent continued sales of additional services to existing customers. The value is calculated based on a discounted cash flow analysis. Customer contracts and related relationships are estimated to have a useful life of 14 years and are amortized on a sum-of-the years digits basis to selling, general and administrative expense. Further reviews and evaluations of OneSource's intangible assets may result in a change to the fair value assigned to customer contracts and related relationships and the related amortization period as those reviews and evaluations are finalized.

The following table presents future amortization associated with customer contracts and related relationships acquired:

(in thousands)	2008	2009	2010	2011	2012	Thereafter
Customer contracts and related relationships	$4,542	$4,397	$4,040	$3,683	$3,326	$14,412

f. To adjust goodwill to represent the purchase price remaining after allocating the purchase price to the fair value of tangible and identifiable intangible assets acquired less liabilities assumed. The adjustment was calculated as follows:

Reversal of OneSource goodwill remaining prior to the acquisition	$(175,993)
Goodwill assumed upon acquistion	274,325
	$ 98,332

As evaluations and reviews of assets acquired and liabilities assumed are finalized, the preliminary goodwill determined above may change.

g. To reclassify payroll tax liability recorded in accrued compensation on OneSource's balance sheet to taxes-other than income to conform to ABM's financial statement presentation.

h. To reclassify income taxes payable of $0.8 million and state, local, and other taxes of $1.7 million recorded in other current liabilities on OneSource's balance sheet to taxes payable and taxes-other than income, respectively, to conform to ABM's financial statement presentation.

i. The following table represents the adjustments made to the net deferred tax asset accounts due to the tax effect arising from acquiring net operating loss carryforwards (NOLs) and temporary differences between book and tax bases of certain account balances as a result of the acquisition of OneSource:

(in thousands)	**Tax Adjustment**
Increase to current deferred tax assets	$ 6,532
Increase to non-current deferred tax assets	94,112
	$ 100,644

The Company has included an estimate for the amount of net deferred tax assets, net of valuation allowances, that it expects to record related to the acquisition of OneSource. While the Company has not completed the full analysis as required by FASB Interpretation No. 48 (FIN 48), "Accounting for Uncertainty in Income Taxes an interpretation of FASB Statement No.109" which the Company is adopting at the beginning of the fiscal year ending October 31, 2008, the Company has included an estimate of the amount that it expects to record. A significant portion of the net deferred tax assets relate to NOLs that OneSource had available to it on its tax returns. The future utilization of these NOLs is subject to limitation under the Internal Revenue Code. The Company has not completed the required analysis under the tax law to determine the annual limitation. The Company prepared the pro forma statements following its anticipated tax strategy of incorporating OneSource in the filing of a consolidated tax return. The amount that the Company included in its pro forma statements for net deferred tax assets could be materially different if 1) the consolidated tax return strategy is not executed effectively, or 2) the Company's final evaluation of the deferred taxes indicates that the Company has not met the "more likely than not" threshold that the Company's positions will be sustained upon examination as required by FIN 48. Any changes as a result of our final analysis will be an adjustment to goodwill.

While the Company has not yet completed its analysis of the tax attributes acquired as part of the acquisition of OneSource, it has included in the pro forma presentation its best estimate of the amount it expects to record in its historical financial statements based primarily upon (i) management's judgement concerning the realizability of certain OneSource tax attributes based on the representations of the seller and their tax advisors, and (ii) the Company's anticipated tax strategy, including OneSource, in its consolidated tax returns. The amount of deferred tax assets that the Company will ultimately include in its consolidated financial statements may be materially different than as presented herein if, among other things,

(i) the Company's financial analysis of the realizability of OneSource's tax benefits indicates that some portion, or all, of those benefits do not meet the more-likely-than-not threshold, or (ii) the Company's anticipated tax strategy to include OneSource in its consolidated tax returns is not executed effectively.

j. To eliminate common shares, paid-in capital and retained earnings of OneSource in connection with the acquisition.

k. To adjust accrued compensation for employee severance provided to terminated OneSource employees as a result of the OneSource acquisition. The corresponding expense was not included in the Pro Forma Condensed Combined Income Statement for the year ended October 31, 2007 as it represents non-recurring charges within the 12-month period following the acquisition.

l. To reclassify deferred income tax liabilities recorded in retirement plans and other non-current liabilities on OneSource's balance sheet to non current deferred income taxes assets to conform to ABM's financial statement presentation.

m. To eliminate OneSource's short-term debt to reflect that ABM paid the outstanding borrowings on the pre-existing credit facility and term loan following the acquisition. See Note 2a.

NOTE 3. UNAUDITED PRO FORMA CONDENSED COMBINED STATEMENT OF INCOME

The following adjustments have been reflected in the Unaudited Pro Forma Condensed Combined Statement of Income for the year ended October 31, 2007:

a. To re-classify interest income presented separately on OneSource's income statement to sales and other income to conform to ABM's financial statement presentation.

b. To reflect a reduction of interest income due to the reduction in the cash and cash equivalents balance as a result of cash used to consummate the OneSource acquisition as described in Note 2a. The average interest rate used to determine the reduction in interest income was 5.33%.

c. To record estimated amortization of the fair value of identifiable intangible assets acquired based on the sum-of-years digits method as described in Note 2e.

d. To increase interest expense as a result of cash drawn on the line of credit to consummate the OneSource acquisition as described in Note 2a. The average interest rates used to determine this interest expense adjustment was 6.70%.

e. To reverse interest charged on OneSource's pre-existing line of credit, which was paid in full at the close of the acquisition.

f. To adjust pro forma income tax expense for the revised effective tax rate to reflect the anticipated changes due to the integration of the companies and the application of this rate to the net pro forma income adjustments and the historic income of each company. This includes the effects of including OneSource in ABM's consolidated tax returns.

g. To amortize of the insurance reserves discount as described in Note 2c.