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Dean Chin

Vice President and Assistant Controller

May 24, 2010

VIA EDGAR

Division of Corporation Finance Securities and Exchange Commission 100 F. Street, N.E. Washington, D.C. 20549 Attention: Jessica Barberich, Assistant Chief Accountant

Re: **ABM Industries Incorporated**

Form 10-K as of October 31, 2008

Filed on December 22, 2008

Form 10-K for the year ended October 31, 2009

Filed December 22, 2009

Schedule 14A

Filed February 1, 2010 File No. 001-08929

Ladies and Gentlemen:

In connection with the staff's letter dated May 11, 2010 relating to the above-captioned filings, this will confirm my voicemail message left on Friday, May 21, 2010 with Ms. Jaime John of the Division of Corporate Finance that ABM Industries will respond to staff comments set forth in such letter on or before June 25, 2010.

Please contact the undersigned at (212) 297-9708 with any questions concerning the foregoing. The undersigned's facsimile number is 866-406-3683.

Very truly yours,

/s/ Dean Chin Dean Chin Vice President and Assistant Controller