

ABM Industries Incorporated**2008 Guidance Reconciliation of Net Income from Continuing Operations per Diluted Share
to Adjusted Net Income from Continuing Operations per Diluted Share**

	<u>2008 Low Estimate</u>		<u>2008 High Estimate</u>
	(per diluted share)		
Net income from Continuing Operations per Diluted Share	\$ 1.00	\$	1.05
Adjustments to Continuing Operations (a)	0.10		0.10
Adjusted Net income from Continuing Operations per Diluted Share	<u>\$ 1.10</u>	<u>\$</u>	<u>1.15</u>

(a) The adjustment to continuing operations includes: (i) costs associated with the implementation of a new payroll and human resources information system and the upgrade of the Company's accounting system; (ii) the corporate move to New York; (iii) the transition of certain back office functions to the Company's Shared Services Center in Houston, Texas; (iv) implementation costs associated with OneSource; and (v) a benefit from the reduction of insurance reserves related to prior years. The adjusted estimate is \$0.10.