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May 1, 2025

VIA EDGAR

United States Securities and Exchange Commission  
Division of Corporate Finance  
Office of Trade & Services  
100 F Street, NE  
Washington, D.C. 20549  
Attention: Ta Tanisha Meadows and Joel Parker

**Re: ABM Industries Incorporated**  
**Form 10-K for Fiscal Year Ended October 31, 2024**  
**Form 8-K Filed December 18, 2024**  
**File No. 1-08929**

Ladies and Gentlemen:

On behalf of ABM Industries Incorporated (referred to as "ABM," "we," "our," or the "Company"), we acknowledge receipt of the Staff's response dated April 25, 2025, regarding our non-GAAP reconciliation presented in the Form 8-K filed on December 18, 2024, specifically related to the adjustment for "Prior year self-insurance adjustment."

We respectfully confirm that we will revise our presentation in future filings and earnings materials to exclude the Prior year self-insurance adjustment from our calculation of non-GAAP financial measures, consistent with the Staff's guidance and in accordance with Item 10(e) of Regulation S-K or Regulation G.

If you have any questions or need further information, please email me at [earl.ellis@abm.com](mailto:earl.ellis@abm.com).

Very truly yours,

/s/ Earl R. Ellis  
Executive Vice President and  
Chief Financial Officer