

Mail Stop 4561

March 27, 2008

VIA USMAIL and FAX (212) 297 - 0375

Mr. James S. Lusk
Executive Vice President and Chief Financial Officer
ABM Industries Incorporated
551 Fifth Avenue, Suite 300
New York, New York 10176

**Re: ABM Industries Incorporated
Form 10-K as of October 31, 2007
Filed on December 21, 2007
File No. 001-08929**

Dear Mr. James S. Lusk:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Van Doorn
Senior Assistant Chief Accountant