

Reconciliation of ABM Industries Non-GAAP Earnings from Operations to Consolidated Operating Profit in Accordance with Generally Accepted Accounting Principles (GAAP)  
 Second Quarter and YTD 2008 vs. 2007  
 (in millions)

	Quarter ended April 30,		YTD April 30,	
	2008	2007	2008	2007
ABM Industries Incorporated				
Reconciliation:				
Operating Profit	\$ 23.7	\$ 25.6	\$ 39.1	\$ 39.1
Items Impacting Comparability:				
Corporate Initiatives/OneSource Integration	4.8	-	7.5	-
Insurance Benefit Adjustment	(7.2)	-	(7.2)	(4.2)
Parking Gain - Lease Termination	-	(5.0)	-	(5.0)
Goodwill Impairment - Lighting	4.5	-	4.5	-
Total	<u>\$ 2.1</u>	<u>\$ (5.0)</u>	<u>\$ 4.8</u>	<u>\$ (9.2)</u>
Non-GAAP Earnings from Operations	\$ 25.8	\$ 20.6	\$ 43.9	\$ 29.9