

Unaudited Reconciliation of Non-GAAP Financial Measures (in thousands, except per share data)

	Quarter Ended October 31,		Year Ended October 31,	
	2009	2008	2009	2008
Reconciliation of Adjusted Income from Continuing Operations to Net Income				
Adjusted Income from Continuing Operations	\$ 20,759	\$ 18,874	\$ 68,818	\$ 56,401
Items Impacting Comparability, net of taxes	<u>(5,473)</u>	<u>(4,056)</u>	<u>(13,328)</u>	<u>(3,670)</u>
Income from Continuing Operations	15,286	14,818	55,490	52,731
Loss from Discontinued Operations	<u>(263)</u>	<u>(3,232)</u>	<u>(1,197)</u>	<u>(7,297)</u>
Net Income	<u>\$ 15,023</u>	<u>\$ 11,586</u>	<u>\$ 54,293</u>	<u>\$ 45,434</u>
Reconciliation of Adjusted Income from Continuing Operations to Income from Continuing Operations				
Adjusted Income from Continuing Operations	\$ 20,759	\$ 18,874	\$ 68,818	\$ 56,401
Items Impacting Comparability:				
Corporate Initiatives (a)	(3,371)	(7,623)	(20,666)	(22,122)
Third-Party Administrator Legal Settlement	-	-	9,601	-
Insurance Adjustments	(5,900)	7,700	(9,435)	22,500
IT Deferred Expense Charge	-	(6,250)	-	(6,250)
Credit Loss on Auction Rate Security	-	-	(1,566)	-
Total Items Impacting Comparability	<u>(9,271)</u>	<u>(6,173)</u>	<u>(22,066)</u>	<u>(5,872)</u>
Income Taxes Expense	<u>(3,798)</u>	<u>(2,117)</u>	<u>(8,738)</u>	<u>(2,202)</u>
Items Impacting Comparability, net of taxes	<u>(5,473)</u>	<u>(4,056)</u>	<u>(13,328)</u>	<u>(3,670)</u>
Income from Continuing Operations	<u>\$ 15,286</u>	<u>\$ 14,818</u>	<u>\$ 55,490</u>	<u>\$ 52,731</u>

(a) Corporate initiatives include: (i) costs associated with the implementation of a new payroll and human resources information system, (ii) the upgrade of the Company's accounting system, (iii) the completion of the corporate move from San Francisco, and (iv) the integration costs associated with OneSource.

Unaudited Reconciliation of Non-GAAP Financial Measures (in thousands, except per share data)

	Quarter Ended October 31,		Year Ended October 31,	
	2009	2008	2009	2008
Reconciliation of Adjusted EBITDA to Net Income				
Adjusted EBITDA	\$ 41,272	\$ 41,977	\$ 145,482	\$ 133,456
Items Impacting Comparability	(9,271)	(6,173)	(22,066)	(5,872)
Discontinued Operations	(263)	(3,232)	(1,197)	(7,297)
Income Tax	(6,283)	(7,746)	(29,170)	(31,585)
Interest Expense	(1,428)	(3,265)	(5,881)	(15,193)
Depreciation and Amortization	(9,004)	(9,975)	(32,875)	(28,075)
Net Income	<u>\$ 15,023</u>	<u>\$ 11,586</u>	<u>\$ 54,293</u>	<u>\$ 45,434</u>

Reconciliation of Adjusted Income from Continuing Operations per Diluted Share to Income from Continuing Operations per Diluted Share

	Quarter Ended October 31,		Year Ended October 31,	
	2009	2008	2009	2008
Adjusted Income from Continuing Operations per Diluted Share	\$ 0.39	\$ 0.36	\$ 1.33	\$ 1.10
Items Impacting Comparability, net of taxes	(0.10)	(0.08)	(0.26)	(0.07)
Income from Continuing Operations per Diluted Share	<u>\$ 0.29</u>	<u>\$ 0.28</u>	<u>\$ 1.07</u>	<u>\$ 1.03</u>
Diluted Shares	52,419	51,711	51,845	51,386

(a) Corporate initiatives include: (i) costs associated with the implementation of a new payroll and human resources information system, (ii) the upgrade of the Company's accounting system, (iii) the completion of the corporate move from San Francisco, and (iv) the integration costs associated with OneSource.

Guidance Reconciliation (unaudited)

ABM Industries Incorporated

Reconciliation of Estimated Adjusted Income from Continuing Operations per Diluted Share to Income from Continuing Operations per Diluted Share for the Year Ending October 31, 2010

	Year Ending October 31, 2010	
	Low Estimate	High Estimate
	(per diluted share)	
Adjusted Income from Continuing Operations per Diluted Share	\$ 1.35	\$ 1.45
Adjustments to Income from Continuing Operations (a)	(0.10)	(0.10)
Income from Continuing Operations per Diluted Share	<u>\$ 1.25</u>	<u>\$ 1.35</u>

(a) The adjustment to income from continuing operations includes: (i) additional costs associated with the implementation of new information technology systems and other unique one time items.