



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

October 22, 2010

Mr. James Lusk
Chief Financial Officer
ABM Industries Incorporated
551 Fifth Avenue, Suite 300
New York, New York 10176

Re: ABM Industries Incorporated
Form 10-K for the year ended October 31, 2008
Filed December 22, 2008
Form 10-K for the year ended October 31, 2009
Filed December 22, 2009
File No. 001-08929

Dear Mr. James Lusk:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Cicely LaMothe
Accounting Branch Chief