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**SECURITIES AND EXCHANGE COMMISSION**  
**Washington, D.C. 20549**

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Post-Effective Amendment No. 1 to

**FORM S-8**  
REGISTRATION STATEMENT  
UNDER  
THE SECURITIES ACT OF 1933

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**ABM INDUSTRIES INCORPORATED**

(Exact Name of Registrant as Specified in Its Charter)

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Delaware  
(State or Other Jurisdiction of  
Incorporation or Organization)

94-1369354  
(I.R.S. Employer  
Identification No.)

160 Pacific Avenue, Suite 222  
San Francisco, CA  
(Address of Principal Executive Offices)

94111  
(Zip Code)

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ABM Industries Incorporated  
1996 Price-Vested Performance Stock Option Plan  
(formerly named the "ABM Industries Incorporated  
Long-Term Senior Executive Stock Option Plan")

(Full Title of the Plan)

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Linda S. Auwers, Esq.  
Senior Vice President, General Counsel and Corporate Secretary  
ABM Industries Incorporated  
160 Pacific Avenue, Suite 222  
San Francisco, CA 94111

(Name and Address of Agent for Service)

(415) 733-4000

(Telephone Number, Including Area Code, of Agent for Service)

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This registration statement on Form S-8, filed on March 30, 1998, registered 1,500,000 shares of common stock (and related Preferred Stock Purchase Rights) of ABM Industries Incorporated (the "Registrant") for a registration fee of \$13,870. Subsequently, on May 6, 2002, the Registrant paid a stock split in the form of a 100% stock dividend. By application of Rule 416 under the Securities Act of 1933, this registration statement is now deemed to extend to such additional shares (and related Preferred Stock Purchase Rights), such that the number of shares (and related Preferred Stock Purchase Rights) registered hereunder amounts to 3,000,000 (a registration fee of 0.0046233 per share). The purpose of this Post-Effective Amendment No. 1 is to transfer 270,000 of such shares (and related Preferred Stock Purchase Rights) to the Form S-8 Registration Statement for the Registrant's 2006 Equity Incentive Plan, which registration statement is being simultaneously filed.

Item 8. **Exhibits.**

Exhibit  
Number

24.1

Power of Attorney.

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant, a corporation organized and existing under the laws of the State of Delaware, certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Post-Effective Amendment to Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of San Francisco, State of California, on this 11<sup>th</sup> day of September, 2006.

ABM INDUSTRIES, INCORPORATED

By: /s/ Henrik C. Slipsager  
Henrik C. Slipsager  
President and Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, as amended, this Post-Effective Amendment to Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
Principal Executive Officer:		
<u>/s/ Henrik C. Slipsager</u> Henrik C. Slipsager	President and Chief Executive Officer	September 11, 2006
Principal Financial Officer:		
<u>/s/ George B. Sundby</u> George B. Sundby	Executive Vice President and Chief Financial Officer	September 11, 2006
Principal Accounting Officer:		
<u>/s/ Maria De Martini</u> Maria De Martini	Vice President, Controller and Chief Accounting Officer	September 11, 2006
Directors:		
<u>/s/ Linda Chavez</u> Linda Chavez	Director	September 11, 2006
<u>/s/ Luke S. Helms</u> Luke S. Helms	Director	September 11, 2006
<u>/s/ Maryellen C. Herringer</u> Maryellen C. Herringer	Director	September 11, 2006
<u>/s/ Charles T. Horngren</u> Charles T. Horngren	Director	September 11, 2006

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**EXHIBIT INDEX**

Exhibit  
Number

24.1 Power of Attorney.

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS:

The undersigned hereby constitutes and appoints Linda S. Auwers, Henrik C. Slipsager, George B. Sundby, Maria De Martini, and Glenn M. Hammond and each of them with power to act alone, his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign (either manually or electronically through the EDGAR System of the United States Securities and Exchange Commission) all post-effective amendments to the Registration Statement on Form S-8 related to shares of common stock of ABM Industries Incorporated issuable under the ABM Industries Incorporated 1996 Price-Vested Performance Stock Option Plan, and to file the same, together with exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, granting unto each such attorney-in-fact full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises hereof, as fully as to all intents and purposes as he or she might do or could do in person, hereby ratifying and confirming all that each such attorney-in-fact or his or her substitutes may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned directors have executed this Power of Attorney effective as of the 11th day of September, 2006.

/s/ Linda Chavez  
Linda Chavez

Martinn H. Mandles

/s/ Luke S. Helms  
Luke S. Helms

Theodore Rosenberg

/s/ Maryellen C. Herringer  
Maryellen C. Herringer

/s/ Henrik C. Slipsager  
Henrik C. Slipsager

/s/ Charles T. Horngren  
Charles T. Horngren

/s/ William W. Steele  
William W. Steele

/s/ Henry L. Kotkins, Jr.  
Henry L. Kotkins, Jr.