

**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, 2009**

	Year Ending October 31, 2009	
	Low Estimate	High Estimate
	(per diluted share)	
Adjusted Income from Continuing Operations per Diluted Share	\$ 1.25	\$ 1.35
Adjustments to Income from Continuing Operations (a)	(0.20)	(0.20)
Income from Continuing Operations per Diluted Share	<u>\$ 1.05</u>	<u>\$ 1.15</u>

(a) The adjustment to income from continuing operations includes: (i) costs associated with the implementation of a new payroll and human resources information system, the upgrade of the Company's accounting system, the completion of the corporate move from San Francisco and the integration costs associated with OneSource aggregating (\$0.25) per share, unanticipated impact of the insurance expense related to prior years (\$0.04) per share and non-cash credit loss charge associated with an auction rate security (\$0.02) per share, offset by (ii) the positive settlement with a former third-party administrator of workers' compensation claims in the amount of \$0.11 per share.