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Joseph Yospe  
SVP- Corporate Controller and  
Chief Accounting Officer

November 12 , 2009

**VIA EDGAR**

Division of Corporation Finance  
Securities and Exchange Commission  
100 F. Street, N.E.  
Washington, D.C. 20549  
Attention: Jessica Barberich, Assistant Chief Accountant

**Re: ABM Industries Incorporated  
Form 10-K as of October 31, 2008  
Filed on December 22, 2008  
File No. 001-08929**

Ladies and Gentlemen:

In connection with the staff's letter dated October 30, 2009, relating to the above-captioned Form 10-K, this will confirm my conversation with Jaime John of the Division of Corporation Finance that the date for responding to staff comments set forth in such letter is extended to November 20, 2009.

Please contact the undersigned at (212) 297- 9852 with any questions concerning the foregoing. The undersigned's facsimile number is (800) 689- 7064.

Very truly yours,

/s/ Joe Yospe  
Joe Yospe  
SVP- Corporate Controller and  
Chief Accounting Officer