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

FORM 8-K

CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): September 2, 2009

ABM Industries Incorporated

(Exact name of registrant as specified in its charter)

Delaware	**1-8929**	**94-1369354**
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification No.)

551 Fifth Avenue, Suite 300, New York, New York	**10176**
(Address of principal executive offices)	(Zip Code)

Registrant's telephone number, including area code **(212) 297-0200**

N/A

(Former name or former address if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.02. Results of Operations and Financial Condition.

On September 2, 2009, ABM Industries Incorporated (the “Company”) issued a press release announcing financial results related to the third quarter of fiscal year 2009. A copy of the press release is attached as Exhibit 99.1, which is incorporated into this item by reference.

Item 8.01. Other Events.

On September 2, 2009, the Company announced that the Board of Directors of the Company declared a quarterly dividend of $0.13 per share, payable on November 2, 2009 to stockholders of record on October 8, 2009. A copy of the press release announcing the declaration of the dividend is attached as Exhibit 99.1, which is incorporated into this item by reference.

As disclosed in the press release attached as Exhibit 99.1, the Company will hold a live web cast on September 3, 2009 relating to the Company’s financial results for the third quarter of fiscal year 2009. A copy of the slides to be presented at the Company’s web cast and discussed in the conference call relating to such financial results is being furnished as Exhibit 99.2 to this Form 8-K.

Item 9.01. Financial Statements and Exhibits.

(c) Exhibits.

99.1 Press Release issued by ABM Industries Incorporated, dated September 2, 2009, announcing financial results related to the third quarter of fiscal year 2009 and the declaration of a dividend payable November 2, 2009 to stockholders of record on October 8, 2009.

99.2 Slides of ABM Industries Incorporated, dated September 3, 2009.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

ABM INDUSTRIES INCORPORATED

Dated: September 2, 2009

By: /s/ Sarah H. McConnell
Sarah H. McConnell
Senior Vice President and General Counsel

EXHIBIT INDEX

99.1 Press Release issued by ABM Industries Incorporated, dated September 2, 2009, announcing financial results related to the third quarter of fiscal year 2009 and the declaration of a dividend.

99.2 Slides of ABM Industries Incorporated, dated September 3, 2009.

Exhibit 99.1

ABM Industries Incorporated

551 Fifth Avenue
Suite 300
New York, NY 10176

PRESS RELEASE

Contact:

Investors & Analysts: David Farwell
(212) 297-9792
dfarwell@abm.com

Media: Tony Mitchell
(212) 297-9828
tony.mitchell@abm.com

ABM INDUSTRIES ANNOUNCES THIRD QUARTER 2009 FINANCIAL RESULTS AND DECLARES QUARTERLY DIVIDEND

Net Income Declines, Primarily Driven By Prior-Year Insurance Adjustments

Adjusted Income from Continuing Operations Increases 18%

Company Declares 174th Consecutive Quarterly Dividend

(in millions)	Three Months Ended July 31, 2009	Three Months Ended July 31, 2008	Increase (Decrease)	Nine Months Ended July 31, 2009	Nine Months Ended July 31, 2008	Increase (Decrease)
Revenues	$870.6	$923.7	(5.7)%	$2,613.8	$2,717.8	(3.8)%
Income from continuing operations	12.4	16.3	(24.1)%	40.2	37.9	6.0%
Net Income	12.3	16.4	(25.2)%	39.3	33.9	16.0%
Adjusted income from continuing operations	18.7	15.8	18.4%	48.0	37.7	27.3%
Net cash provided by operating activities	$ 9.3	$ 15.7	(41.0)%	$ 76.5	$ 36.8	107.6%

(See accompanying financial tables for supplemental financial data and corresponding reconciliations to certain GAAP financial measures.)

NEW YORK, NY — September 2, 2009 — ABM Industries Incorporated (NYSE:ABM) today reported revenues for the third quarter of fiscal year 2009 of $870.6 million compared to third quarter of fiscal year 2008 revenues of $923.7 million. Net income for the third quarter of fiscal year 2009 was $12.3 million, a 25.2% decrease from $16.4 million in the year-ago quarter. Net income for the third quarter of fiscal year 2009 included a $2.2 million after-tax insurance expense related to prior years compared to a $4.6 million after-tax insurance benefit related to prior years in the year-ago quarter. Earnings per diluted share for the third quarter of fiscal year 2009 decreased 25.0% to $0.24 compared to third quarter of fiscal year 2008 earnings per diluted share of $0.32.

Income from continuing operations for the third quarter of fiscal year 2009 was $12.4 million ($0.24 per diluted share) compared to $16.3 million ($0.32 per diluted share) in the third quarter of fiscal year 2008. Adjusted income from continuing operations increased to $18.7 million, or $0.36 per diluted share, for the third quarter of fiscal year 2009, which excludes the $2.2 million after-tax insurance expense noted above and approximately $3 million after-tax costs related to the closing stages of the corporate initiatives which began in 2007. This compares to $15.8 million, or $0.31 per diluted share, in the third quarter of fiscal year 2008, which excludes a net $0.5 million benefit from items impacting comparability. (See accompanying financial tables for supplemental financial data and corresponding reconciliations to certain GAAP financial measures.)

The Company's adjusted EBITDA (earnings before interest, taxes, depreciation and amortization and excluding discontinued operations and items impacting comparability) for the third quarter of fiscal year 2009 was $37.8 million compared to $35.0 million in the year-ago quarter. (See accompanying financial tables for supplemental financial data and corresponding reconciliations to certain GAAP financial measures.)

"We continue to deliver strong results from our operating divisions," said Henrik Slipsager, president and chief executive officer of ABM Industries Incorporated. "I am pleased that revenues in our third quarter increased slightly over the second quarter as we start to see signs of an improving economy. Combined, our operating divisions increased profits and margins, driven by aggressive cost controls. Adjusted income from continuing operations increased 18% for the quarter and adjusted EBITDA, a key measure of the strength of our operations, was up 8% year-over-year for the third quarter and nearly 14% for the first nine months of the fiscal year." (See accompanying financial tables for supplemental financial data and corresponding reconciliations to certain GAAP financial measures.)

Slipsager added: "We also continue to generate strong operating cash flow across the business. Net cash from operations increased to approximately $77 million through the first nine months of the year, which helped support our acquisition of facility services assets from Control Holding Group during the quarter. Additionally, we continue to reduce borrowings under our line of credit, net of acquisitions. These ongoing aggressive steps to improve profitability and generate cash from operations strongly position the Company for a rebound in the U.S economy."

The Company reported net income for the nine months ended July 31, 2009 of $39.3 million, an increase of 16.0% compared to $33.9 million for the first nine months of fiscal year 2008. Earnings per diluted share for the first nine months of fiscal year 2009 increased 15.2% to $0.76 per diluted share compared to $0.66 per diluted share in the first nine months of fiscal year 2008. Income from continuing operations for the first nine months of fiscal year 2009 increased to $40.2 million ($0.78 per diluted share) compared to $37.9 million ($0.74 per diluted share) for the first nine months of fiscal year 2008. Adjusted income from continuing operations for the first nine months of fiscal year 2009 was $48.0 million, or $0.93 per diluted share, compared to $37.7 million, or $0.74 per diluted share, for the first nine months of fiscal year 2008. (See accompanying financial tables for supplemental financial data and corresponding reconciliations to certain GAAP financial measures.)

The Company also announced that the Board of Directors has declared a fourth quarter cash dividend of $0.13 per common share payable on November 2, 2009 to stockholders of record on October 8, 2009. This will be ABM's 174th consecutive quarterly cash dividend.

Guidance

The Company now estimates that full fiscal year 2009 income from continuing operations per diluted share will be in the range of $1.05 to $1.15, which takes into consideration the unanticipated impact of the insurance expense related to prior years. The Company is reaffirming its guidance for fiscal year 2009 adjusted income from continuing operations per diluted share, which it expects will be in the range of $1.25 to $1.35. (See accompanying financial tables for supplemental financial data and corresponding reconciliations to certain GAAP financial measures.)

Conference Call

On Thursday, September 3, 2009 at 9:00 a.m. (EDT), ABM will host a live webcast of remarks by President and Chief Executive Officer Henrik C. Slipsager and Executive Vice President and Chief Financial Officer James S. Lusk. The webcast will be accessible at: http://investor.abm.com/eventdetail.cfm?eventid=71925

Listeners are asked to be online at least 15 minutes early to register, as well as to download and install any complimentary audio software that might be required.

Following the call, the webcast will be available at this URL for a period of 90 days.

In addition to the webcast, a limited number of toll-free telephone lines will also be available for listeners who are among the first to call 877-627-6566 within 15 minutes before the event. Telephonic replays will be accessible during the period from two hours to seven days after the call by dialing 888-203-1112, and then entering ID #7514121.

Conference Call Presentation

In connection with the conference call to discuss earnings (see above), a slide presentation related to earnings and operations will be available at the Company's website at www.abm.com, and can be accessed through the Investor Relations portion of ABM's website by clicking on the "Presentations" tab.

About ABM Industries Incorporated

ABM Industries Incorporated (NYSE:ABM), which operates through its subsidiaries (collectively "ABM"), is the leading provider of facility services in the United States. With fiscal 2008 revenues in excess of $3.6 billion and approximately 100,000 employees, ABM provides janitorial, facility, engineering, parking and security services for thousands of commercial, industrial, institutional and retail facilities across the United States, Puerto Rico and British Columbia, Canada. ABM's business services include ABM Janitorial Services, ABM Facility Services, ABM Engineering Services, Ampco System Parking and ABM Security Services.

Cautionary Statement under the Private Securities Litigation Reform Act of 1995

This press release contains forward-looking statements that set forth management's anticipated results based on management's current plans and assumptions. In addition, the financial results reported in this release continue to be subject to adjustment until filing of the Company's quarterly report on Form 10-Q for the quarter ended July 31,2009. Any number of factors could cause the Company's actual results to differ materially from those anticipated. These factors include but are not limited to: (1) further declines in commercial office building occupancy and rental rates relating to a deepening of the current recession; (2) the inability to attract or grow revenues from new customers or loss of customers or financial difficulties or bankruptcy of a major customer or multiple customers; (3) the inability of customers to access the credit markets impacting the Company's ability to collect receivables; (4) a slowdown in the Company's acquisition activity, diversion of management focus from operations as a result of acquisitions or failure to timely realize anticipated cost savings and synergies from acquisitions; (5) intense competition that lowers revenue or reduces margins; (6) an increase in costs that the Company cannot pass on to customers; (7) functional delays and resource constraints related to the Company's transition to new information technology systems, the support of multiple concurrent projects relating to these systems and delays in completing such projects; (8) unanticipated costs or service disruptions associated with the transition of certain IT services from IBM to third-party vendors or associated with providing those services internally; (9) disruption in functions affected by the transition to Shared Services Centers; (10) the inability to collect accounts receivable retained by the Company in connection with the sale of its lighting business; (11) changes in estimated claims or in the frequency or severity of claims against the Company, deterioration in claims management, cancellation or non-renewal of the Company's primary insurance policies or changes in the Company's customers' insurance needs; (12) future fluctuations in the fair value of the Company's investment in auction rate securities that are deemed other-than-temporarily impaired; (13) increase in debt service requirements; (14) labor disputes leading to a loss of sales or *expense variations; (15) natural disasters or acts of terrorism that disrupt the Company in providing services; (16) events or circumstances that may result in impairment of goodwill recognized on the OneSource or other acquisitions; (17) significant accounting and other control costs that reduce the Company's profitability; and (18) the unfavorable outcome in one or more of the several class and representative action lawsuits alleging various wage and hour claims or in other litigation. Additional information regarding these and other risks and uncertainties the Company faces is contained in the Company's Annual Report on Form 10-K/A for the year ended October 31, 2008 and in other reports it files from time to time with the Securities and Exchange Commission. The Company undertakes no obligation to publicly update forward-looking statements, whether as a result of new information, future events or otherwise.*

Use of Non-GAAP Financial Information

To supplement ABM's consolidated financial information, the Company has presented income from continuing operations for the third quarter and first nine months of fiscal years 2009 and 2008 and guidance for fiscal year 2009, as adjusted for items impacting comparability. These adjustments have been made with the intent of providing financial measures that give management and investors a better understanding of the underlying operational results and trends and ABM's marketplace performance. In addition, the Company has presented earnings before interest, taxes, depreciation and amortization and excluding discontinued operations and items impacting comparability (adjusted EBITDA) for the third quarter and first nine months of fiscal years 2009 and 2008. Adjusted EBITDA is among the indicators management uses as a basis for planning and forecasting future periods. The presentation of these non-GAAP financial measures is not meant to be considered in isolation or as a substitute for financial statements prepared in accordance with generally accepted accounting principles in the United States. (See accompanying financial tables for supplemental financial data and corresponding reconciliations to certain GAAP financial measures.)

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Financial Schedules
(In thousands, except per share data)

CONDENSED CONSOLIDATED BALANCE SHEET INFORMATION (UNAUDITED)

	July 31, 2009	October 31, 2008 (a)
Assets		
Cash and cash equivalents	$ 23,573	$ 26,741
Trade accounts receivable, net	470,545	473,263
Prepaid income taxes	15,151	7,097
Current assets of discontinued operations	16,780	34,508
Prepaid expenses and other	58,981	57,011
Deferred income taxes, net	55,392	57,463
Insurance recoverables	4,817	5,017
Total current assets	645,239	661,100
Non-current assets of discontinued operations	5,846	11,205
Insurance deposits	42,506	42,506
Other investments and long-term receivables	5,524	4,470
Deferred income taxes, net	72,512	88,704
Insurance recoverables	67,300	66,600
Other assets	31,182	23,310
Investments in auction rate securities	19,655	19,031
Property, plant and equipment, net	59,438	61,067
Other intangible assets, net	63,084	62,179
Goodwill	548,978	535,772
Total assets	$1,561,264	$1,575,944
Liabilities		
Trade accounts payable	$ 87,511	$ 104,930
Accrued liabilities Compensation	93,032	88,951
Taxes — other than income	19,638	20,270
Insurance claims	84,500	84,272
Other	78,013	76,590
Income taxes payable	4,504	2,025
Current liabilities of discontinued operations	12,316	10,082
Total current liabilities	379,514	387,120
Income taxes payable	14,369	15,793
Line of credit	196,000	230,000
Retirement plans and other	37,754	37,095
Insurance claims	259,010	261,885
Total liabilities	886,647	931,893
Stockholders' Equity	674,617	644,051
Total liabilities and stockholders' equity	$1,561,264	$1,575,944

(a) Amounts shown as of October 31, 2008 reflect the reclassification of certain net book credit cash balances which increased cash and cash equivalents and trade accounts payable. The reclassification resulted in an increase in cash and cash equivalents and trade accounts payable as of October 31, 2008 in the amount of $26.0 million. In addition, $8.9 million has been reclassed from other accrued liabilities to trade accounts payable as of October 31, 2008, related to certain net book credit cash balances that were previously reclassed.

CONDENSED CONSOLIDATED CASH FLOW INFORMATION (UNAUDITED)

	Three Months Ended July 31, 2009	Three Months Ended July 31, 2008 (a)
Net cash provided by continuing operating activities	8,295	13,369
Net cash provided by discontinued operating activities	968	2,326
Net cash provided by operating activities	$ 9,263	$ 15,695
Net cash used in continuing investing activities	(24,179)	(10,363)
Net cash provided by discontinued investing activities	—	189
Net cash used in investing activities	$ (24,179)	$ (10,174)
Proceeds from exercises of stock options (including income tax benefit)	1,690	5,197
Dividends paid	(6,693)	(6,330)
Borrowings from line of credit	182,000	136,000
Repayment of borrowings from line of credit	(168,000)	(152,500)
Book overdraft payable	9,427	7,079
Net cash provided by (used in) financing activities	$ 18,424	$ (10,554)

	Nine Months Ended July 31, 2009	Nine Months Ended July 31, 2008 (a)
Net cash provided by continuing operating activities	52,636	30,950
Net cash provided by discontinued operating activities	23,829	5,883
Net cash provided by operating activities	$ 76,465	$ 36,833
Net cash used in continuing investing activities	(32,293)	(446,990)
Net cash provided by discontinued investing activities	—	174
Net cash used in investing activities	$ (32,293)	$(446,816)
Proceeds from exercises of stock options (including income tax benefit)	3,206	12,985
Dividends paid	(20,007)	(18,901)
Borrowings from line of credit	525,000	658,500
Repayment of borrowings from line of credit	(559,000)	(373,500)
Book overdraft payable	3,461	7,776
Net cash (used in) provided by financing activities	$ (47,340)	$ 286,860

(a) Amounts shown for the three months and nine months ended July 31, 2008 reflect the reclassification of certain net book credit cash balances which increased cash and cash equivalents and trade accounts payable. These reclassifications resulted in an increase in net cash provided by (used in) financing activities for the three and nine months ended July 31, 2008 in the amounts of $7.1 million and $7.8 million, respectively.

CONDENSED CONSOLIDATED INCOME STATEMENT INFORMATION (UNAUDITED)

	Three Months Ended July 31, 2009	2008	Increase (Decrease)
Revenues	$870,635	$923,667	(5.7)%
Expenses			
Operating	782,449	818,887	(4.4)%
Selling, general and administrative	64,736	72,317	(10.5)%
Amortization of intangible assets	2,952	2,518	17.2%
Total expenses	850,137	893,722	(4.9)%
Operating profit	20,498	29,945	(31.5)%
Other-than-temporary impairment losses on auction rate securities:			
Gross impairment losses	3,575	—	NM*
Impairments recognized in other comprehensive income	(2,009)	—	NM*
Interest expense	1,472	3,338	(55.9)%
Income from continuing operations before income taxes	17,460	26,607	(34.4)%
Provision for income taxes	5,060	10,263	(50.7)%
Income from continuing operations	12,400	16,344	(24.1)%
(Loss) income from discontinued operations	(124)	68	NM*
Net Income	$ 12,276	$ 16,412	(25.2)%
Net Income Per Common Share — Basic			
Income from continuing operations	$ 0.24	$ 0.32	(25.0)%
(Loss) income from discontinued operations	—	—	NM*
	$ 0.24	$ 0.32	(25.0)%
Net Income Per Common Share — Diluted			
Income from continuing operations	$ 0.24	$ 0.32	(25.0)%
(Loss) income from discontinued operations	—	—	NM*
	$ 0.24	$ 0.32	(25.0)%

* Not Meaningful

Average Common And Common Equivalent Shares		
Basic	51,471	50,653
Diluted	51,937	51,650
Dividends Declared Per Common Share	$ 0.130	$ 0.125

CONDENSED CONSOLIDATED INCOME STATEMENT INFORMATION (UNAUDITED)

	Nine Months Ended July 31, 2009	2008	Increase (Decrease)
Revenues	$2,613,818	$2,717,808	(3.8)%
Expenses			
Operating	2,335,865	2,428,989	(3.8)%
Selling, general and administrative	200,388	207,694	(3.5)%
Amortization of intangible assets	8,455	7,443	13.6%
Total expenses	2,544,708	2,644,126	(3.8)%
Operating profit	69,110	73,682	(6.2)%
Other-than-temporary impairment losses on auction rate securities:			
Gross impairment losses	3,575	—	NM*
Impairments recognized in other comprehensive income	(2,009)	—	NM*
Interest expense	4,453	11,928	(62.7)%
Income from continuing operations before income taxes	63,091	61,754	2.2%
Provision for income taxes	22,887	23,839	(4.0)%
Income from continuing operations	40,204	37,915	6.0%
Loss from discontinued operations	(934)	(4,065)	NM*
Net Income	$ 39,270	$ 33,850	16.0%
Net Income Per Common Share — Basic			
Income from continuing operations	$ 0.79	$ 0.75	5.3%
Loss from discontinued operations	(0.02)	(0.08)	NM*
	$ 0.77	$ 0.67	14.9%
Net Income Per Common Share — Diluted			
Income from continuing operations	$ 0.78	$ 0.74	5.4%
Loss from discontinued operations	(0.02)	(0.08)	NM*
	$ 0.76	$ 0.66	15.2%

* Not Meaningful

Average Common And Common Equivalent Shares			
Basic	51,294	50,388	
Diluted	51,653	51,278	
Dividends Declared Per Common Share	$ 0.390	$ 0.380	

REVENUES AND OPERATING PROFIT BY SEGMENT (UNAUDITED)

	Three Months Ended July 31, 2009	2008	Increase (Decrease)
Revenues			
Janitorial	$595,115	$638,508	(6.8)%
Parking	114,721	119,814	(4.3)%
Security	84,501	85,347	(1.0)%
Engineering	75,782	79,616	(4.8)%
Corporate	516	382	35.1%
	$870,635	$923,667	(5.7)%
Operating Profit			
Janitorial	$ 35,043	$ 31,678	10.6%
Parking	4,968	5,464	(9.1)%
Security	2,751	2,068	33.0%
Engineering	4,857	5,523	(12.1)%
Corporate	(27,121)	(14,788)	83.4%
Operating profit	20,498	29,945	(31.5)%
Other-than-temporary impairment losses on auction rate securities:			
Gross impairment losses	3,575	—	NM*
Impairments recognized in other comprehensive income	(2,009)	—	NM*
Interest expense	1,472	3,338	(55.9)%
Income from continuing operations before income taxes	$ 17,460	$ 26,607	(34.4)%

	Nine Months Ended July 31, 2009	2008	Increase (Decrease)
Revenues			
Janitorial	$1,792,879	$1,870,096	(4.1)%
Parking	343,737	356,346	(3.5)%
Security	252,487	248,573	1.6%
Engineering	223,192	240,777	(7.3)%
Corporate	1,523	2,016	(24.5)%
	$2,613,818	$2,717,808	(3.8)%
Operating Profit			
Janitorial	$ 102,248	$ 82,464	24.0%
Parking	13,969	13,717	1.8%
Security	5,942	4,933	20.5%
Engineering	13,561	13,335	1.7%
Corporate	(66,610)	(40,767)	63.4%
Operating profit	69,110	73,682	(6.2)%
Other-than-temporary impairment losses on auction rate securities:			
Gross impairment losses	3,575	—	NM*
Impairments recognized in other comprehensive income	(2,009)	—	NM*
Interest expense	4,453	11,928	(62.7)%
Income from continuing operations before income taxes	$ 63,091	$ 61,754	2.2%

* Not Meaningful

ABM Industries Incorporated
Reconciliations of Non-GAAP Financial Measures
(Unaudited)

(in millions, except per share data)

	Three Months Ended July 31,		Nine Months Ended July 31,	
	2009	2008	2009	2008
Reconciliation of Adjusted Income from Continuing Operations to Net Income				
Adjusted Income from Continuing Operations	$ 18.7	$ 15.8	$ 48.0	$ 37.7
Items Impacting Comparability, net of taxes	(6.3)	0.5	(7.8)	0.2
Income from Continuing Operations	12.4	16.3	40.2	37.9
Loss (Income) from Discontinued Operations	(0.1)	0.1	(0.9)	(4.1)
Net Income	$ 12.3	$ 16.4	$ 39.3	$ 33.9 (a)
Reconciliation of Adjusted Income from Continuing Operations to Income from Continuing Operations				
Adjusted Income from Continuing Operations	$ 18.7	$ 15.8	$ 48.0	$ 37.7
Items Impacting Comparability				
Corporate Initiatives (b)	(5.1)	(6.7)	(17.3)	(14.5)
Third-Party Administrator Legal Settlement	—	—	9.6	—
Insurance Adjustments	(3.5)	7.6	(3.5)	14.8
Credit Loss on Auction Rate Security	(1.6)	—	(1.6)	—
Total Items Impacting Comparability	(10.2)	0.9	(12.8)	0.3
Income Taxes (Expense) Benefit	3.9	(0.4)	5.0	(0.1)
Items Impacting Comparability, net of taxes	(6.3)	0.5	(7.8)	0.2
Income from Continuing Operations	$ 12.4	$ 16.3	$ 40.2	$ 37.9
Reconciliation of Adjusted EBITDA to Net Income				
Adjusted EBITDA	$ 37.8	$ 35.0	$ 104.2	$ 91.5
Total Items Impacting Comparability	(10.2)	0.9	(12.8)	0.3
Discontinued Operations	(0.1)	0.1	(0.9)	(4.1)
Income Tax	(5.1)	(10.3)	(22.9)	(23.8)
Interest Expense	(1.5)	(3.3)	(4.5)	(11.9)
Depreciation and Amortization	(8.6)	(5.9)	(23.9)	(18.1)
Net Income	$ 12.3	$ 16.4 (a)	$ 39.3 (a)	$ 33.9

(Continued)

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

	Three Months Ended July 31, 2009	Three Months Ended July 31, 2008	Nine Months Ended July 31, 2009	Nine Months Ended July 31, 2008
Adjusted Income from Continuing Operations per Diluted Share	$ 0.36	$ 0.31	$ 0.93	$ 0.74
Items Impacting Comparability, net of taxes	(0.12)	0.01	(0.15)	—
Income from Continuing Operations per Diluted Share	$ 0.24	$ 0.32	$ 0.78	$ 0.74
Diluted Shares	51.9	51.7	51.7	51.3

(a) Does not foot due to rounding

(b) 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.

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	$ 1.05	$ 1.15

(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.

Exhibit 99.2

ABM Industries Incorporated

Third Quarter
Earnings Conference Call

September 3, 2009

Agenda

- Introduction of call participants
  - Henrik C. Slipsager, President & CEO
  - James S. Lusk, EVP and CFO
  - Sarah H. McConnell, SVP & General Counsel
- Q3 2009 Highlights
- Financial Review
- Operating Results
- 2009 Guidance

Forward-Looking Statements

Our presentation today contains predictions, estimates and other forward-looking statements. Our use of the words estimate, expect, and similar expressions is intended to identify these statements. These statements represent our current judgment on what the future holds. While we believe them to be reasonable, these statements are subject to risks and uncertainties that could cause our actual results to differ materially. The factors that could cause results to differ are described in our 2008 Annual Report on Form 10-K/A and in our Quarterly Reports on Form 10-Q and Current Reports on Form 8-K.

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Statements Relating to Non-GAAP Financial Measures

During the course of this presentation, certain financial measures that were not prepared in accordance with U.S. Generally Accepted Accounting Principles will be presented.

Reconciliations of those non-U.S. GAAP financial measures to the most directly comparable U.S. GAAP financial measures are available on the Company's website under "Investor Relations" and at the end of this presentation.

Fiscal Third Quarter 2009 Highlights

	2009	2008	
Revenues	$870.6M	$923.7M	Decrease of 5.7% from Q3 08
Net Income	$12.3M	$16.4M	Decrease of 25.2% from Q3
Adjusted EBITDA	$37.8M	$35.0M	Increased 8.0% from Q3 08
Income from Continuing Operations	$12.4M	$16.3M	Decreased $3.9M from Q3 08 Q3 08 includes a $4.6 million reduction in self-insurance reserves versus a $2.2 million increase recorded in Q3 09
Adjusted Income from Continuing Operations	$18.7M	$15.8M	Increased $2.9M or 18.4% over Q3 08
Diluted EPS from Continuing Operations	$0.24	$0.32	Decreased 25.0% from Q3 08 Q3 08 includes a $4.6 million reduction in self-insurance reserves versus a $2.2 million increase recorded in Q3 09
Adjusted Diluted EPS From Continuing Operations	$0.36	$0.31	Increased 16.1% from Q3 08 Aggressive cost controls
Continuing Operating Activities Cash Flow	$8.3M	$13.4M	For YTD 09 $52.6M compared to $31.0M YTD 08
Total Operating Activities Cash Flow	$9.3M	$15.7M	For YTD 09 $76.5M compared to $36.8M YTD 08
Line of Credit	$196.0M	$285.0M	One year reduction in line of credit of $89.0M

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Third Quarter Fiscal 2009 Highlights

- Adjusted Income from Continuing Operations up over 18%
  - Janitorial division delivers solid growth with operating profit up over 10%
  - Security operating profit up 33%
- Strong adjusted EBITDA growth of 8.0% despite decline in revenues
  - Aggressively managing direct costs and expenses to offset the current economic conditions
- Integration of assets acquired from Control Building Services Inc.

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Q3 Financial Results (unaudited)

(in millions)	Three Months Ended July 31 2009		2008		Percent Change
Revenues	$ 870.6		$ 923.7		-5.7%
Operating expenses	782.4		818.9		
Selling, general and administrative	64.7		72.3		
Amortization of intangibles	3.0		2.5		
Operating profit	$ 20.5		$ 29.9	(a)	-31.4%
Other-than-temporary impairment losses on auction rate securities:					
Gross impairment losses	3.6		-		
Impairments recognized in other comprehensive income	(2.0)		-		
Interest expense	1.5		3.3		
Income from continuing operations before income taxes	17.5	(a)	26.6		
Provision for income taxes	5.1		10.3		
Income from continuing operations	12.4		16.3		-23.9%
Items impacting comparability					
Corporate initiatives	5.1		6.7		
Insurance adjustments	3.5		(7.6)		
Credit loss on auction rate security	1.6		-		
Income taxes expense (benefit)	(3.9)		0.4		
Items impacting comparability, net of taxes	6.3		(0.5)		-1360.0%
Adjusted income from continuing operations (b)	$ 18.7		$ 15.8		18.4%
Adjusted EBITDA (b)	$ 37.8		$ 35.0		8.0%

(a) does not foot due to rounding

(b) A reconciliation of certain non-GAAP financial information to GAAP financial measures is available on the Company's website under "Investor Relations" and at the end of this presentation

ABM Industries Incorporated

Condensed Balance Sheet (unaudited)

(in millions)	July 31, 2009		October 31, 2008 (a)	
Assets				
Cash and cash equivalents	$ 23.6		$ 26.7	
Trade accounts receivable, net	470.5		473.3	
Prepaid income taxes	15.2		7.1	
Current assets of discontinued operations	16.8		34.5	
Prepaid expenses and other	59.0		57.0	
Deferred income taxes, net	55.4		57.5	
Insurance recoverables	4.8		5.0	
Total current assets	645.3		661.1	
Insurance deposits	42.5		42.5	
Deferred income taxes, net	72.5		88.7	
Insurance recoverables	67.3		66.6	
Other assets	42.5		38.9	
Investments in auction rate securities	19.7		19.0	
Property, plant and equipment, net	59.4		61.1	
Goodwill & other intangible assets, net	612.1		598.0	
Total assets	$ 1,561.3		$ 1,575.9	
Liabilities				
Trade accounts payable	$ 87.5		$ 104.9	
Accrued liabilities				
Compensation	93.0		89.0	
Taxes - other than income	19.6		20.3	
Insurance claims	84.5		84.3	
Other	78.0		76.6	
Income taxes payable	4.5		2.0	
Current liabilities of discontinued operations	12.3		10.1	
Total current liabilities	379.5	(b)	387.1	(b)
Income taxes payable	14.4		15.8	
Line of credit	196.0		230.0	
Retirement plans and other	37.8		37.1	
Insurance claims	259.0		261.9	
Total liabilities	886.6	(b)	931.9	
Stockholders' Equity	674.6		644.1	
Total liabilities and stockholders' equity	$ 1,561.3	(b)	$ 1,575.9	(b)

(a) Amounts shown as of October 31, 2008 reflect the reclassification of certain net book credit cash balances which increased cash and cash equivalents and trade accounts payable. The reclassification resulted in an increase in cash and cash equivalents and trade accounts payable as of October 31, 2008 in the amount of $26.0 million. In addition, $8.9 million has been reclassed from other accrued liabilities to trade accounts payable as of October 31, 2008, related to certain net book credit cash balances that were previously reclassed.

(b) Does not foot due to rounding

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Condensed Consolidated Cash Flow Information (Unaudited)

(in thousands)		Three Months Ended July 31, 2009		2008 (a)
Net cash provided by continuing operating activities		8,295		13,369
Net cash provided by discontinued operating activities		968		2,326
Net cash provided by operating activities	$	9,263	$	15,695
Net cash used in continuing investing activities		(24,179)		(10,363)
Net cash provided by discontinued investing activities		-		189
Net cash used in investing activities	$	(24,179)	$	(10,174)
Proceeds from exercises of stock options (including income tax benefit)		1,690		5,197
Dividends paid		(6,693)		(6,330)
Borrowings from line of credit		182,000		136,000
Repayment of borrowings from line of credit		(168,000)		(152,500)
Book overdraft payable		9,427		7,079
Net cash provided by (used in) financing activities	$	18,424	$	(10,554)

		Nine Months Ended July 31, 2009		2008 (a)
Net cash provided by continuing operating activities		52,636		30,950
Net cash provided by discontinued operating activities		23,829		5,883
Net cash provided by operating activities	$	76,465	$	36,833
Net cash used in continuing investing activities		(32,293)		(446,990)
Net cash provided by discontinued investing activities		-		174
Net cash used in investing activities	$	(32,293)	$	(446,816)
Proceeds from exercises of stock options (including income tax benefit)		3,206		12,985
Dividends paid		(20,007)		(18,901)
Borrowings from line of credit		525,000		658,500
Repayment of borrowings from line of credit		(559,000)		(373,500)
Book overdraft payable		3,461		7,776
Net cash (used in) provided by financing activities	$	(47,340)	$	286,860

(a) Amounts shown for the three months and nine months ended July 31, 2008 reflect the reclassification of certain net book credit cash balances which increased cash and cash equivalents and trade accounts payable. These reclassifications resulted in an increase in net cash provided by (used in) financing activities for the three and nine months ended July 31, 2008 in the amounts of $7.1 million and $7.8 million, respectively.

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Division Revenues[1]

($ in thousands)

	Third Quarter			Sequential	
	2009	2008	Change	Q2 2009	Change
Janitorial	595,115	638,508	(6.8%)	589,344	1.0%
Parking	114,721	119,814	(4.3%)	113,347	1.2%
Security	84,501	85,347	(1.0%)	82,403	2.5%
Engineering	75,782	79,616	(4.8%)	70,194	8.0%
Total Division Revenues[1]	870,119	923,285	(5.8%)	855,288	1.7%

Summary:

- Sequential revenue growth of 1.7%
- Stabilization of Janitorial revenue base and tag revenues
- Approximately $5.5 million or 10.4% of revenue decline due to reduction of expenses incurred on the behalf of managed parking facilities. These expenses have no impact on operating profit
- Sales pipeline and sales activity remains solid

[1] Excludes Corporate

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Division Profits[1]

($ in thousands)

	Third Quarter			Year To Date		
	2009	2008	Change	2009	2008	Change
Janitorial	35,043	31,678	10.6%	102,248	82,464	24.0%
Parking	4,968	5,464	(9.1%)	13,969	13,717	1.8%
Security	2,751	2,068	33.0%	5,942	4,933	20.5%
Engineering	4,857	5,523	(12.1%)	13,561	13,335	1.7%
Total Divisions Profits[1]	47,619	44,733	6.5%	135,720	114,449	18.6%

Summary:

- Aggressive cost controls coupled with proactive steps taken in 1st half of fiscal year enabled divisions to achieve year-over-year increase
- Continue to focus on job margins and credit strength of customers

(1) Excludes Corporate

ABM Industries Incorporated

Closing Observations

- Strong relative performance in a weak U.S. Economy
  - Prior period actions have mitigated impact of current environment and positioned the company for the rebound in the U.S. economy
- Expect revenue in Q4 to be essentially flat year-over-year but anticipating revenue growth returning in Q1 2010
- Well-positioned to capitalize on additional M&A opportunities

ABM Industries Incorporated

FY09 Outlook

- ABM will continue to follow proven strategies of:
  - Actively managing customer accounts
  - Focusing on cost control
  - Managing credit risk and generating cash flow
- Guidance
  - FY09 Income from Continuing Operations, per diluted share, in the range of $1.05 - $1.15, which takes into consideration the unanticipated impact of insurance expense related to prior years and a non-cash charge associated with an auction rate security; Reaffirming for FY 09 Adjusted Income from Continuing Operations, excluding Items Impacting Comparability, per diluted share, in the range of $1.25 - $1.35*

*A reconciliation of certain non-GAAP financial information to GAAP financial measures is available on the Company's website under "Investor Relations" and at the end of this presentation

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

	Three Months Ended July 31, 2009	Three Months Ended July 31, 2008	Nine Months Ended July 31, 2009	Nine Months Ended July 31, 2008	
Reconciliation of Adjusted Income from Continuing Operations to Net Income					
Adjusted Income from Continuing Operations	$ 18.7	$ 15.8	$ 48.0	$ 37.7	
Items Impacting Comparability, net of taxes	(6.3)	0.5	(7.8)	0.2	
Income from Continuing Operations	12.4	16.3	40.2	37.9	
Loss (Income) from Discontinued Operations	(0.1)	0.1	(0.9)	(4.1)	
Net Income	$ 12.3	$ 16.4	$ 39.3	$ 33.9	(a)
Reconciliation of Adjusted Income from Continuing Operations to Income from Continuing Operations					
Adjusted Income from Continuing Operations	$ 18.7	$ 15.8	$ 48.0	$ 37.7	
Items Impacting Comparability					
Corporate Initiatives (b)	(5.1)	(6.7)	(17.3)	(14.5)	
Third-Party Administrator Legal Settlement	-	-	9.6	-	
Insurance Adjustments	(3.5)	7.6	(3.5)	14.8	
Credit Loss on Auction Rate Security	(1.6)	-	(1.6)	-	
Total Items Impacting Comparability	(10.2)	0.9	(12.8)	0.3	
Income Taxes (Expense) Benefit	3.9	(0.4)	5.0	(0.1)	
Items Impacting Comparability, net of taxes	(6.3)	0.5	(7.8)	0.2	
Income from Continuing Operations	$ 12.4	$ 16.3	$ 40.2	$ 37.9	

(a) Does not foot due to rounding

(b) 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.

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

Reconciliation of Adjusted EBITDA to Net Income

	Three Months Ended July 31, 2009	Three Months Ended July 31, 2008	Nine Months Ended July 31, 2009	Nine Months Ended July 31, 2008
Adjusted EBITDA	$ 37.8	$ 35.0	$ 104.2	$ 91.5
Total Items Impacting Comparability	(10.2)	0.9	(12.8)	0.3
Discontinued Operations	(0.1)	0.1	(0.9)	(4.1)
Income Tax	(5.1)	(10.3)	(22.9)	(23.8)
Interest Expense	(1.5)	(3.3)	(4.5)	(11.9)
Depreciation and Amortization	(8.6)	(5.9)	(23.9)	(18.1)
Net Income	$ 12.3	$ 16.4 (a)	$ 39.3 (a)	$ 33.9

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

	Three Months Ended July 31, 2009	Three Months Ended July 31, 2008	Nine Months Ended July 31, 2009	Nine Months Ended July 31, 2008
Adjusted Income from Continuing Operations per Diluted Share	$ 0.36	$ 0.31	$ 0.93	$ 0.74
Items Impacting Comparability, net of taxes	(0.12)	0.01	(0.15)	-
Income from Continuing Operations per Diluted Share	$ 0.24	$ 0.32	$ 0.78	$ 0.74
Diluted Shares	51.9	51.7	51.7	51.3

(a) Does not foot due to rounding

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Appendix – 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, 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	$	1.05	$	1.15

(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.

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