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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): February 7, 2008

**ABM Industries Incorporated**

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction  
of incorporation)

1-8929

(Commission File  
Number)

94-1369354

(IRS Employer  
Identification No.)

160 Pacific Avenue, Suite 222, San Francisco, California

(Address of principal executive offices)

94111

(Zip Code)

Registrant's telephone number, including area code (415) 733-4000

Not Applicable

(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:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item. 5.02. Departure of Directors or Certain Officers; Election of Directors; Appointment of Certain Officers; Compensatory Arrangements of Certain Officers**

(a) On February 7, 2008, Martinn H. Mandles sent a letter to all members of the Board of Directors of ABM Industries Incorporated (the “Company”), in which Mr. Mandles resigned as a director of the Company effective immediately. A copy of Mr. Mandles’ letter is filed as an exhibit to this Current Report on Form 8-K. Mr. Mandles was not a member of any committee of the Board at the time of his resignation.

On January 7, 2008, the Governance Committee of the Company’s Board of Directors unanimously determined not to recommend the nomination of Mr. Mandles to stand for re-election as a director at the Company’s 2008 Annual Meeting of Shareholders (the “2008 Annual Meeting”). The Governance Committee consists of three directors, each of whom is independent within the meaning of New York Stock Exchange listing standards. Mr. Mandles’ three-year term as a director was to expire at the 2008 Annual Meeting. In making its determination with respect to a recommended slate of nominees, the Governance Committee considered the qualifications of the directors whose terms in office were expiring at the 2008 Annual Meeting, the needs of the Board, and the Board and Committee year-end evaluation process. The Governance Committee concluded that it would recommend to the Board what it believed to be the best slate of director nominees.

At a meeting of the Board of Directors held on January 8, 2008, the Governance Committee recommended to the full Board that two other incumbent directors whose terms in office were to expire at the 2008 Annual Meeting, Maryellen C. Herringer (who serves as Chairman of the Board) and Anthony G. Fernandes, be nominated to stand for re-election as directors, and that Mr. Mandles not be nominated to stand for re-election as a director.

The Governance Committee informed the full Board of the reasons for its recommendation. Following discussion, which included arguments made by Mr. Mandles and two other directors, Theodore T. Rosenberg and William W. Steele, in favor of Mr. Mandles’ nomination, the Board of Directors, by a vote of 7 to 3, accepted the Governance Committee’s recommendation. The three dissenting votes at the Board meeting were cast by Mr. Mandles, Mr. Rosenberg and Mr. Steele, each of whom is a former officer of the Company.

In his February 7, 2008 letter to the directors, Mr. Mandles stated that the letter “incorporates only [his] opinions and recollections that might or might not be correct.” He stated his disagreement with the Board’s decision not to nominate him and with “several other [Board decisions] past and present.”

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The letter set forth Mr. Mandles' belief as to why he was not nominated, including, among other things, his unwillingness to habitually support the Company's Chief Executive Officer and agree with other directors; his belief that the other directors are more interested in entrenchment, unanimity and collegiality than in overseeing, monitoring and advising management; his objections to certain acquisitions made by the Company and to the relocation of the Company's corporate headquarters from California to New York; his opposition to any further increases in Board compensation unless justified by earnings and stock price performance; his opposition to any extension or replacement of the Company's shareholder rights plan without shareholder approval; and his opposition to certain matters voted on at a recent meeting of the Board of Directors.

Mr. Mandles concluded his letter by stating that he was resigning as a director because he has "no desire to be where I'm not wanted and welcomed by all of my colleagues, despite our differences." The Company understands this to mean that Mr. Mandles resigned from the Board because he was not nominated by the Board to stand for election as a director at the 2008 Annual Meeting. The Company also believes that this is the reason for Mr. Mandles' resignation.

The Company disagrees with the statements made in Mr. Mandles' letter as to the reasons he was not nominated.

The summary of certain portions of Mr. Mandles' letter set forth above is qualified in its entirety by reference to the full letter, which is filed as an exhibit to this Current Report on Form 8-K.

#### **Item 9.01. Financial Statement and Exhibits**

##### (d) Exhibits

17.1 Letter dated February 7, 2008, from Martinn H. Mandles.

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**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: February 13, 2008

By: /s/ Linda S. Auwers

Linda S. Auwers  
Senior Vice President and  
General Counsel

**MARTINN H. MANDLES**  
2465 CENTURY HILL AT 10100 GALAXY WAY  
IN CENTURY CITY, LOS ANGELES, CA 90067  
PHONE: 310/556-0556, CELL: 310/990-3300  
FAX: 310/556-2233; MHMANDLES@AOL.COM

Thursday, February 7, 2008

BY FAX AND/OR EMAIL TO ALL OF THE OTHER DIRECTORS OF ABM INDUSTRIES

Linda L. Chavez  
Tony G. Fernandes  
Luke S. Helms  
Maryellen C. Herringer  
Charles T. Horngren  
Henry L. Kotkins  
Theodore T. Rosenberg  
Henrik C. Slipsager  
William W. Steele

Note: Personal fax numbers and email addresses which appeared in the original copy of this letter have been omitted.

Dear Bill, Chuck, Henrik, Linda, Luke, Maryellen, Skip, Ted and Tony:

Signing and sending this letter — ALL of which incorporates ONLY my opinions and recollections that might or might not be correct — will be my last official acts as a director of ABM Industries Incorporated.

Notwithstanding — or because of — my faithful service to ABM's shareholders as an officer and/or director of the Company for 36 years, including eight years as Chairman of the Board (and I'm still only 67 years of age), a majority of you recently decided not to nominate me for reelection to the Board at the upcoming Annual Meeting of Shareholders on March 4th, which explains my absence from the list of candidates (both of whom are other incumbents) in the Company's 2008 Proxy Statement that's now hot off the press. Of course I'm in disagreement with that decision and several others past and present.

As such, I hope that this letter will be accepted as constructive criticism and a wake-up call, instead of being dismissed as "sour grapes from a sore loser," by those of you who prevented my nomination and reelection. Suffice it to say that I practice what I preach — and even teach about director independence at the ISS-accredited UCLA Anderson School of Management Corporate Director Education & Certification Program, of which I'm also a graduate.

Having been stonewalled by ABM's lawyer in seeking to defend myself with regard to any possible allegations of illegal or unethical conduct made in secret against me, I can only conclude that banishment from the Board is nothing more or less than retaliation for my failure and refusal to habitually go-along-to-get-along ("GAGA") with ABM's imperial CEO -and his cadre of GAGA directors, who seem more interested in the entrenchment, enrichment, unanimity and collegiality of the Board than in overseeing, monitoring and advising management — or so it seems to me as a director of the Company.

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For instance, the written record makes clear my reasonable and responsible objections to what I considered the excessive purchase prices paid by ABM to acquire Security Services of America in 2004 and One Source Services in 2007, as well as my serious doubts about the motive and justification for relocating ABM's corporate headquarters from California to New York in 2008. In the exercise of my management oversight, business judgment and fiduciary duty as a member of the ABM Board, I voted with the loyal opposition against a majority of you on these and several other significant proposals from time-to-time. To do otherwise would have been worse than unconscionable for me as a director of ABM.

Likewise, you were or would be correct to assume that I'm also opposed to any further increase in Board compensation unless and until justified by significant improvements in ABM's earnings per share (reported in accordance with Generally Accepted Accounting Principles) and stock price (reported by the New York Stock Exchange) — and any extension or replacement without shareholder approval of the Company's ten-year "poison pill" beyond its current expiration date of April 22, 2008. I believe that such "perks and pills" are still favored by some perhaps self-serving Boards of Directors, but are now opposed by many more shareholders and their advisors, advocates and activists — of which I'm one!

It's also worth noting that at our most recent Board meeting on January 28, 2008 — when the Board was presented with four matters to be decided (for which unanimous written consents had been sought) — I, as merely one of ten directors: (a) voted with the majority twice, (b) raised an issue before and during the meeting that resulted in one proposal being returned to Committee because it benefited directors, but not employees, participating in the same stock option plan, and (c) was the only dissenting vote against approving an almost immediate windfall in restricted stock units for another director and myself, which I will still forego as an intended consequence of this letter. For me, this was "just another day at the office" doing what I believed to be the right things for the right reasons for all three of ABM's inseparable constituencies; our customers, our employees and our shareholders (in alphabetical order).

In doing so, my interests were as always directly aligned with those of ABM's shareholders in general. I own about 50,000 shares of ABM stock in my personal trust, and share voting and investment power for about 1.2 million shares held by third-party trusts of which I'm the trustee or a co-trustee. To the best of my knowledge, this total is exceeded by only one other director — who is also ABM's largest shareholder (9.6%), Ted Rosenberg at about 4.9 million shares. Ted, as well as another ABM director, Bill Steele at about 100,000 shares, both expressed their support for my nomination and reelection to the Board, but all to no avail.

Although I've always considered the shareholders of ABM to be my extended family — and the Company as my home away from home — I have no desire to be where I'm not wanted and welcomed by all of my colleagues, despite our differences. So immediately after signing and sending this letter, I resign from the Board of Directors of ABM Industries Incorporated.

Sincerely,

/s/ Martinn

Martinn H. Mandles