



Dean Chin  
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April 4, 2016

**VIA EDGAR**

Division of Corporation Finance  
Securities and Exchange Commission  
100 F. Street, N.E.  
Washington, D.C. 20549  
Attention: Jaime G. John

**Re: ABM Industries Incorporated  
Form 10-K as of October 31, 2015  
Filed on December 17, 2015  
File No. 001-08929**

Ladies and Gentlemen:

In connection with the staff's letter dated April 1, 2016 relating to the above-captioned Form 10-K, this will confirm my conversation with Becky Chow, Staff Accountant of the Division of Corporation Finance that the date for responding to staff comments set forth in such letter is extended to April 29, 2016.

Please contact the undersigned at (212) 297-9708 with any questions concerning the foregoing. The undersigned's facsimile number is (866) 406-3683.

Very truly yours,

/s/ Dean A. Chin  
Dean A. Chin  
SVP- Corporate Controller and  
Chief Accounting Officer

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