FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Check this box if no longer subject to
Section 16. Form 4 or Form 5
obligations may continue. See
Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL OMB Number: Estimated average burden hours per response: 0.5

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

Common Stock(1) Common Stock(1) Common Stoc	1. Name and Address of Reporting Person* HELMS LUKE S						2. Issuer Name and Ticker or Trading Symbol ABM INDUSTRIES INC /DE/ [ABM]											p of Reportin blicable) ctor	•	s) to Is	
(Street) NEW YORK NY 10176 Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned 1. Title of Security (Instr. 3) 2. Transaction Date (Month/Day/Year) (Month/Day/Year) (Month/Day/Year) 2. Transaction Stock(1) 2. Transaction Securities Acquired (A) or Owned Form filed by More than One Reporting Person 2. Transaction Date Execution Date, (Month/Day/Year) (Month/Day/Year) (Month/Day/Year) 3. Transaction (Instr. 4) Code V Amount (A) or Price (Instr. 3) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned Color (Instr. 4) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (Instr. 4) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (Instr. 4) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (Instr. 4) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (Instr. 4) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (Instr. 4) A 29 A \$20.81 43,906(2) D Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (Instr. 4) Derivative Securities Acquired (A) or Derivative Securities (Instr. 3) A Demend Execution Date, (Instr. 4) Amount of Securities Securities (Instr. 5) Derivative Securities Acquired (A) or Derivative Securities (Instr. 5) Derivative Securities (Instr. 4) Derivative Securities (Instr. 5) Derivative Securities Secur	551 FIFTH AVENUE																				
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Explanation of Responses:

1. Dividend equivalent rights (DERs) accrued on the restricted stock units granted under the 2006 Equity Incentive Plan, exercisable proportionately with the restricted stock units to which they relate. Each DER is the economic equivalent of one share of ABM common stock.

Remarks:

Luke S. Helms

05/07/2008

** Signature of Reporting Person

Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

- * If the form is filed by more than one reporting person, see Instruction 4 (b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.

^{2.} Includes 5,025 RSUs. Restrictions on 882 shares lapsed on 3/4/08.