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Joseph Yospe  
SVP- Corporate Controller and  
Chief Accounting Officer

December 16, 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 December 3, 2009, relating to the above-captioned Form 10-K, this will confirm my conversation today with Ms. Jaime John of the Division of Corporate Finance that we have agreed that ABM Industries will advise the staff by December 31, 2009 as to our expected timing for responding to the staff comments set forth in such letter.

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