

# Reconciliation of Non-GAAP Financial Measures

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

(in millions, except per share data)

	<u>Quarter ended January 31,</u>	
	<u>2009</u>	<u>2008</u>
<b>Reconciliation of Adjusted Income from Continuing Operations to Income from Continuing Operations</b>		
Adjusted Income from Continuing Operations	\$ 13.0	\$ 8.0
Items Impacting Comparability		
Corporate Initiatives	(6.6)	(2.8)
Third-Party Administrator Legal Settlement	<u>9.6</u>	<u>-</u>
Total Items Impacting Comparability	3.0	(2.8)
Income Taxes (Expense) Benefit	<u>(1.2)</u>	<u>1.1</u>
Items Impacting Comparability, net of taxes	<u>1.8</u>	<u>(1.7)</u>
Income from Continuing Operations	<u>\$ 14.8</u>	<u>\$ 6.3</u>
<b>Reconciliation of Adjusted EBITDA to Net Income</b>		
Adjusted EBITDA	\$ 30.3	\$ 23.8
Items Impacting Comparability	3.0	(2.8)
Discontinued Operations	(0.5)	0.1
Income Tax	(9.6)	(4.1)
Interest Expense	(1.7)	(4.6)
Depreciation and Amortization	<u>(7.3)</u>	<u>(6.0)</u>
Net Income	<u>\$ 14.2</u>	<u>\$ 6.4</u>
<b>Reconciliation of Adjusted Income from Continuing Operations per Diluted Share to Income from Continuing Operations per Diluted Share</b>		
Adjusted Income from Continuing Operations per Diluted Share	\$ 0.25	\$ 0.16
Items Impacting Comparability, net of taxes	<u>0.04</u>	<u>(0.03)</u>
Income from Continuing Operations per Diluted Share	<u>\$ 0.29</u>	<u>\$ 0.13</u>
Diluted Shares	51.5	50.9

# Reconciliation of Adjusted Income from Continuing Operations per Diluted Share – Six Months

**ABM Industries Incorporated**  
**Reconciliation of Adjusted Income from Continuing Operations per Diluted Share to**  
**Income from Continuing Operations per Diluted Share for the Six Months Ending April 30, 2009**

	Six months Ending April 30, 2009	
	2009 Low Estimate	2009 High Estimate
	(per diluted share)	
Adjusted Income from Continuing Operations per Diluted Share	\$ 0.52	\$ 0.56
Adjustments to Continuing Operations (a)	(0.04)	(0.04)
Income from Continuing Operations per Diluted Share	<u>\$ 0.48</u>	<u>\$ 0.52</u>

(a) The adjustment to 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, the integration costs associated with OneSource aggregating (\$0.15) 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. The adjusted estimate is (\$0.04.)

# Reconciliation of Adjusted Income from Continuing Operations per Diluted Share – Year Ending

ABM Industries Incorporated  
 Reconciliation of 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	
	2009 Low Estimate	2009 High Estimate
	(per diluted share)	
Adjusted Income from Continuing Operations per Diluted Share	\$ 1.25	\$ 1.35
Adjustments to Continuing Operations (a)	(0.15)	(0.15)
Income from Continuing Operations per Diluted Share	<u>\$ 1.10</u>	<u>\$ 1.20</u>

(a) The adjustment to 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, the integration costs associated with OneSource aggregating (\$0.26) 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. The adjusted estimate is (\$0.15.)