

ABM Industries Incorporated**Reconciliation of Operating Profit to Adjusted Operating Profit**

(in millions)

	<u>Three months ended July 31,</u>		<u>Nine Months July 31,</u>	
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
Reconciliation:				
Operating Profit	\$ 29.9	\$ 16.1	\$ 73.7	\$ 53.1
Items Impacting Comparability:				
Corporate Initiatives/OneSource Integration Expense	6.5	-	14.0	-
Insurance Adjustments	(7.6)	4.9	(14.8)	0.7
Gain on Lease Termination	-	-	-	(5.0)
	<u>\$ (1.1)</u>	<u>\$ 4.9</u>	<u>\$ (0.8)</u>	<u>\$ (4.3)</u>
Adjusted Operating Profit	<u>\$ 28.8</u>	<u>\$ 21.0</u>	<u>\$ 72.9</u>	<u>\$ 48.8</u>