

Unaudited Reconciliation of non-GAAP Financial Measures (in thousands)

	<u>Quarter Ended July 31,</u>		<u>Nine Months Ended July 31,</u>	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Reconciliation of Adjusted Income from Continuing Operations to Net Income				
Adjusted Income from Continuing Operations	\$ 21,952	\$ 18,611	\$ 47,917	\$ 47,970
Items Impacting Comparability, net of taxes	<u>(979)</u>	<u>(6,211)</u>	<u>(5,485)</u>	<u>(7,766)</u>
Income from Continuing Operations	20,973	12,400	42,432	40,204
Loss from Discontinued Operations	<u>(10)</u>	<u>(124)</u>	<u>(117)</u>	<u>(934)</u>
Net Income	<u>\$ 20,963</u>	<u>\$ 12,276</u>	<u>\$ 42,315</u>	<u>\$ 39,270</u>
Reconciliation of Adjusted Income from Continuing Operations to Income from Continuing Operations				
Adjusted Income from Continuing Operations	\$ 21,952	\$ 18,611	\$ 47,917	\$ 47,970
Items Impacting Comparability:				
Corporate Initiatives (a)	-	(5,131)	(1,869)	(17,294)
Acquisition Costs (b)	(552)	-	(1,658)	-
Third-Party Administrator Legal Settlement	-	-	-	9,601
Litigation Contingency	(1,006)	-	(5,406)	-
Insurance Adjustments	-	(3,535)	-	(3,535)
Credit Loss on Auction Rate Security	-	(1,566)	-	(1,566)
Total Items Impacting Comparability	<u>(1,558)</u>	<u>(10,232)</u>	<u>(8,933)</u>	<u>(12,794)</u>
Income Taxes Benefit	<u>579</u>	<u>4,021</u>	<u>3,448</u>	<u>5,028</u>
Items Impacting Comparability, net of taxes	<u>(979)</u>	<u>(6,211)</u>	<u>(5,485)</u>	<u>(7,766)</u>
Income from Continuing Operations	<u>\$ 20,973</u>	<u>\$ 12,400</u>	<u>\$ 42,432</u>	<u>\$ 40,204</u>

(a) Corporate initiatives and other include: (i) costs associated with the implementation of a new payroll and human resources information system, (ii) the upgrade of the Company's accounting system, (iii) the completion of the corporate move from San Francisco, and (iv) the integration costs associated with OneSource

(b) Includes the write-off of deferred acquisition costs and the expensing of costs incurred related to potential acquisitions due to the adoption of an accounting principle.

Unaudited Reconciliation of non-GAAP Financial Measures (in thousands, except per share data)

	<u>Quarter Ended July 31,</u>		<u>Nine Months Ended July 31,</u>	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Reconciliation of Adjusted EBITDA to Net Income				
Adjusted EBITDA	\$ 45,912	\$ 37,798	\$ 107,959	\$ 104,209
Items Impacting Comparability	(1,558)	(10,232)	(8,933)	(12,794)
Discontinued Operations	(10)	(124)	(117)	(934)
Income Tax	(13,204)	(5,060)	(26,981)	(22,887)
Interest Expense	(1,149)	(1,472)	(3,541)	(4,453)
Depreciation and Amortization	<u>(9,028)</u>	<u>(8,634)</u>	<u>(26,072)</u>	<u>(23,871)</u>
Net Income	<u>\$ 20,963</u>	<u>\$ 12,276</u>	<u>\$ 42,315</u>	<u>\$ 39,270</u>

Reconciliation of Adjusted Income from Continuing Operations per Diluted Share to Income from Continuing Operations per Diluted Share

	<u>Quarter Ended July 31,</u>		<u>Nine Months Ended July 31,</u>	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Adjusted Income from Continuing Operations per Diluted Share	\$ 0.42	\$ 0.36	\$ 0.91	\$ 0.93
Items Impacting Comparability, net of taxes	<u>(0.02)</u>	<u>(0.12)</u>	<u>(0.11)</u>	<u>(0.15)</u>
Income from Continuing Operations per Diluted Share	<u>\$ 0.40</u>	<u>\$ 0.24</u>	<u>\$ 0.80</u>	<u>\$ 0.78</u>
Diluted Shares	52,996	51,937	52,754	51,653

Unaudited Reconciliation of non-GAAP Financial Measures

ABM Industries Incorporated and Subsidiaries
Reconciliation of Estimated Adjusted Income from Continuing Operations per Diluted Share to
Income from Continuing Operations per Diluted Share for the Year Ending October 31, 2010

	<u>Year Ending October 31, 2010</u>	
	<u>Low Estimate</u>	<u>High Estimate</u>
	(per diluted share)	
Adjusted Income from Continuing Operations per Diluted Share	\$ 1.33	\$ 1.37
Adjustments to Income from Continuing Operations (a)	(0.18)	(0.18)
Income from Continuing Operations per Diluted Share	<u>\$ 1.15</u>	<u>\$ 1.19</u>

(a) Adjustments to income from continuing operations are expected to include additional costs associated with the implementation of new information technology systems and other unique items impacting comparability.