

Reconciliation of ABM Industries Non-GAAP Earnings from Operations to Consolidated Operating Income in Accordance with Generally Accepted Accounting Principles (GAAP)  
 First Quarter 2008 vs. 2007  
 (in millions)

	Earnings (Loss)	
	Quarter ended January 31,	
	2008	2007
ABM Industries Incorporated		
Reconciliation:		
Operating Income	\$ 15.3	\$ 13.5
Items Impacting Comparability:		
Corporate Initiatives / OneSource Integration	2.7	-
Insurance Benefit Adjustment	-	(4.2)
Total	<u>\$ 2.7</u>	<u>\$ (4.2)</u>
Non-GAAP Earnings from Operations	<u>\$ 18.0</u>	<u>\$ 9.3</u>

