



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

May 7, 2025

Earl Ellis  
Chief Financial Officer  
ABM Industries Incorporated  
One Liberty Plaza, 7th Floor  
New York, NY 10006

**Re: ABM Industries Incorporated**  
**Form 10-K for Fiscal Year Ended October 31, 2024**  
**File No. 1-08929**

Dear Earl Ellis:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Dean Chin, Chief Accounting Officer