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

**FORM 8-K/A**

**CURRENT REPORT  
PURSUANT TO SECTION 13 OR 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934**

Date of Report (Date of earliest event reported): **February 7, 2008**

**ABM Industries Incorporated**

(Exact name of registrant as specified in its charter)

**Delaware**

(State or other jurisdiction  
of incorporation)

**1-8929**

(Commission File  
Number)

**94-1369354**

(IRS Employer  
Identification No.)

**160 Pacific Avenue, Suite 222, San Francisco, California**

(Address of principal executive offices)

**94111**

(Zip Code)

Registrant's telephone number, including area code **(415) 733-4000**

**Not Applicable**

(Former name or former address if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Explanatory Note: this Current Report on Form 8-K/A amends the Current Report on Form 8-K filed by ABM Industries Incorporated with the Securities and Exchange Commission on February 13, 2008.

**Item 5.02 Departure of Directors or Certain Officers; Election of Directors; Appointment of Certain Officers; Compensatory Arrangements of Certain Officers.**

(a) On February 13, 2008, ABM Industries Incorporated (the “Company”) filed a Current Report on Form 8-K (the “February 13 Form 8-K”) in connection with the resignation of Martinn H. Mandles as a director of the Company. In accordance with Items 5.02(a)(3)(i) and (ii) of Form 8-K, the Company provided Mr. Mandles with a copy of the February 13 Form 8-K. On February 14, 2008, Mr. Mandles sent a letter to all members of the Company’s Board of Directors, in which he stated that he disagreed with certain of the Company’s statements in the February 13 Form 8-K.

Any statement herein relating to Mr. Mandles February 14, 2008 letter is qualified in its entirety by reference to the full letter which, in accordance with Item 5.02(a)(3)(iii) of Form 8-K, is filed as an exhibit to this amendment to the February 13 Form 8-K.

**Item 9.01 Financial Statements and Exhibits**

(d) Exhibits

17.2 Letter dated February 14, 2008, from Martin H. Mandles.

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

ABM INDUSTRIES INCORPORATED

Dated: February 19, 2008

By: /s/ Linda S. Auwers

Linda S. Auwers

Senior Vice President and General Counsel

**MARTINN H. MANDLES**

2465 CENTURY HILL AT 10100 GALAXY WAY  
IN CENTURY CITY, LOS ANGELES, CA 90067  
PHONE: 310/556-0556, CELL: 310/990-3300  
FAX: 310/556-2233; MHMANDLES@AOL.COM

February 14, 2008

BY FAX AND/OR EMAIL TO ALL OF THE OTHER DIRECTORS OF ABM INDUSTRIES

Linda L. Chavez  
Tony G. Fernandes  
Luke S. Helms  
Maryellen C. Herringer  
Charles T. Horngren  
Henry L. Kotkins  
Theodore T. Rosenberg  
Henrik C. Slipsager  
William W. Steele

Note: Personal fax numbers and email addresses which appeared in the original copy of this letter have been omitted.

Dear Bill, Chuck, Henrik, Linda, Luke, Maryellen, Skip, Ted and Tony:

This letter is in response to the SEC Form 8-K filed by the Company on February 13, 2008.

In my opinion, ABM's filing was for the most part correct, so I will not take exception to the Company's selective excerpts, additions and deletions in paraphrasing the text of my letter of resignation, because a facsimile of the letter itself was attached verbatim to the Form 8-K.

On the other hand, I disagree with the Company's statement that "The Governance Committee informed the full Board of the reasons for its recommendation," because the ONLY explanation given to the full Board by the Governance Committee was that, "We think it is in the best interest of our stockholders not to renominate Martinn."

Although ABM states in its Form 8-K that, "The Company disagrees with the statements made in Mr. Mandles' letter as to the reasons he was not nominated," ABM is yet to disclose to me — or to the SEC — any reason WHY the Governance Committee and a majority of the full Board believed it was "in the best interest of our stockholders not to renominate Martinn."

Therefore, my letter of resignation will continue to speak for itself, and for me.

Sincerely,

/s/ Martinn  
Martinn H. Mandles