

PART IV

Item 15. *Exhibits and Financial Statement Schedules*

(a) The following documents are filed as a part of this report:

| | | |
|-----|---|--------------------|
| (1) | Management's Report on Internal Control over Financial Reporting | 34 |
| | Reports of Independent Registered Public Accounting Firm | 35 |
| | Consolidated Balance Sheets as of August 31, 2011 and 2010 | 37 |
| | Consolidated Statements of Income for the years ended August 31, 2011, 2010, and 2009 | 38 |
| | Consolidated Statements of Cash Flows for the years ended August 31, 2011, 2010, and 2009 | 39 |
| | Consolidated Statements of Stockholders' Equity and Comprehensive Income for the years ended August 31, 2011, 2010, and 2009 | 40 |
| | Notes to Consolidated Financial Statements | 41 |
| (2) | Financial Statement Schedules: | |
| | Schedule II Valuation and Qualifying Accounts | 89 |
| | Any of Schedules I through V not listed above have been omitted because they are not applicable or the required information is included in the consolidated financial statements or notes thereto | |
| (3) | Exhibits filed with this report (begins on next page): | |
| | Copies of exhibits will be furnished to stockholders upon request at a nominal fee. Requests should be sent to Acuity Brands, Inc., Investor Relations Department, 1170 Peachtree Street, N.E., Suite 2400, Atlanta, Georgia 30309-7676 | |

INDEX TO EXHIBITS

| | | |
|----------------|--|---|
| EXHIBIT 2 | (a) Agreement and Plan of Merger among Acuity Brands, Inc., Acuity Merger Sub, Inc. and Acuity Brands Holdings, Inc., dated September 25, 2007. | Reference is made to Exhibit 10.1 of registrant's Form 8-K as filed with the Commission on September 26, 2007, which is incorporated herein by reference. |
| | (b) Agreement and Plan of Distribution by and between Acuity Brands, Inc. and Zep Inc., dated as of October 31, 2007. | Reference is made to Exhibit 2.1 of registrant's Form 8-K as filed with the Commission on November 6, 2007, which is incorporated herein by reference. |
| | (c) Stock Purchase Agreement dated March 18, 2009 by and between Acuity Brands, Inc., Acuity Brands Lighting, Inc., Sensor Switch, Inc., and Brian Platner. | Reference is made to Exhibit 2.1 of registrant's Form 8-K as filed with the Commission on March 18, 2009, which is incorporated herein by reference. |
| EXHIBIT 3 | (a) Restated Certificate of Incorporation of Acuity Brands, Inc. (formerly Acuity Brands Holdings, Inc.), dated as of September 26, 2007. | Reference is made to Exhibit 3.1 of registrant's Form 8-K as filed with the Commission on September 26, 2007, which is incorporated herein by reference. |
| | (b) Certificate of Amendment of Acuity Brands, Inc. (formerly Acuity Brands Holdings, Inc.), dated as of September 26, 2007. | Reference is made to Exhibit 3.2 of registrant's Form 8-K as filed with the Commission on September 26, 2007, which is incorporated herein by reference. |
| | (c) Amended and Restated Bylaws of Acuity Brands, Inc., dated as of September 30, 2011. | Reference is made to Exhibit 3.1 of registrant's Form 8-K as filed with the Commission on October 5, 2011, which is incorporated herein by reference. |
| EXHIBIT 4 | (a) Form of Certificate representing Acuity Brands, Inc. Common Stock. | Reference is made to Exhibit 4.1 of registrant's Form 8-K as filed with the Commission on December 14, 2001, which is incorporated herein by reference. |
| | (b) Stockholder Protection Rights Agreement between Acuity Brands, Inc. (formerly Acuity Brands Holdings, Inc.) and The Bank of New York, dated as of September 25, 2007. | Reference is made to Exhibit 4.2 of registrant's Form 8-K as filed with the Commission on September 26, 2007, which is incorporated herein by reference. |
| | (c) Letter Agreement appointing Successor Rights Agent. | Reference is made to Exhibit 4(c) of registrant's Form 10-Q as filed with the Commission on July 14, 2003, which is incorporated herein by reference. |
| | (d) Indenture, dated December 8, 2009, among Acuity Brands Lighting, Inc. as issuer, and Acuity Brands, Inc. and ABL IP Holding LLC, as guarantors, and Wells Fargo Bank, National Association, as trustee. | Reference is made to Exhibit 4.1 of registrant's Form 8-K as filed with the Commission on December 9, 2009, which is incorporated herein by reference. |
| | (e) Form of 6.00% Senior Note due 2019. | Reference is made to Exhibit 4.2 of registrant's Form 8-K as filed with the Commission on December 9, 2009, which is incorporated herein by reference. |
| EXHIBIT 10 (i) | (1) Tax Disaffiliation Agreement, dated as of October 7, 2005, by and between National Service Industries, Inc. and Acuity Brands, Inc. | Reference is made to Exhibit 10 (i)A(17) of the registrant's Form 10-K as filed with the Commission on November 1, 2005, which is incorporated by reference. |
| | (2) 5-Year Revolving Credit Agreement, dated as of October 19, 2007 among Acuity Brands, Inc., the Subsidiary Borrowers from time to time parties hereto, the Lenders from time to time parties hereto, JPMorgan Chase Bank, National Association; Wachovia Bank, National Association; Bank of America, N.A.; Keybank National Association; Wells Fargo Bank, N.A.; and Branch Banking and Trust Company. | Reference is made to Exhibit 10 (i)A(17) of the registrant's Form 10-K as filed with the Commission on October 30, 2007, which is incorporated herein by reference. |

| | | |
|----------------------|---|--|
| | (3) Amended and Restated Credit and Security Agreement dated as of October 19, 2007 among Acuity Unlimited Inc., as Borrower; Acuity Brands Lighting, Inc., as Servicer; Variable Funding Capital Company, the Liquidity Banks from time to time party hereto; and Wachovia Bank National Association, as Agent. Tax Disaffiliation Agreement between Acuity Brands, Inc. and Zep Inc., dated as of October 31, 2007. Amendment No. 1, dated as of November 12, 2009, to 5-Year Revolving Credit Agreement, dated as of October 19, 2008. | Reference is made to Exhibit 10 (i)A(18) of the registrant's Form 10-K as filed with the Commission on October 30, 2007, which is incorporated herein by reference. Reference is made to Exhibit 10.1 of the registrant's Form 8-K as filed with the Commission on November 6, 2007, which is incorporated herein by reference. Reference is made to Exhibit 10.1 of registrant's Form 8-K as filed with the Commission on November 16, 2009, which is incorporated herein by reference. |
| EXHIBIT 10(iii) A | Management Contracts and Compensatory Arrangements: | |
| | (1) Acuity Brands, Inc. 2001 Nonemployee Directors' Stock Option Plan. | Reference is made to Exhibit 10.6 of registrant's Form 8-K as filed with the Commission on December 14, 2001, which is incorporated herein by reference. |
| | (2) Amendment No. 1 to Acuity Brands, Inc. Nonemployee Directors' Stock Option Plan, dated December 20, 2001. | Reference is made to Exhibit 10(iii)A(3) of registrant's Form 10-Q as filed with the Commission on January 14, 2002, which is incorporated herein by reference. |
| | (3) Form of Severance Agreement. | Reference is made to Exhibit 10 of registrant's Form 8-K as filed with the Commission on January 6, 2009, which is incorporated herein by reference. |
| | (4) Acuity Brands, Inc. Supplemental Deferred Savings Plan. | Reference is made to Exhibit 10.14 of registrant's Form 8-K as filed with the Commission on December 14, 2001, which is incorporated herein by reference. |
| | (5) Acuity Brands, Inc. Executives' Deferred Compensation Plan. | Reference is made to Exhibit 10.15 of registrant's Form 8-K as filed with the Commission on December 14, 2001, which is incorporated herein by reference. |
| | (6) Acuity Brands, Inc. Senior Management Benefit Plan. | Reference is made to Exhibit 10.16 of registrant's Form 8-K as filed with the Commission on December 14, 2001, which is incorporated herein by reference. |
| | (7) Acuity Brands, Inc. Executive Benefits Trust. | Reference is made to Exhibit 10.18 of registrant's Form 8-K as filed with the Commission on December 14, 2001, which is incorporated herein by reference. |
| | (8) Acuity Brands, Inc. Supplemental Retirement Plan for Executives. | Reference is made to Exhibit 10.19 of registrant's Form 8-K as filed with the Commission on December 14, 2001, which is incorporated herein by reference. |
| | (9) Acuity Brands, Inc. Benefits Protection Trust. | Reference is made to Exhibit 10.21 of registrant's Form 8-K as filed with the Commission on December 14, 2001, which is incorporated herein by reference. |
| | (10) Form of Acuity Brands, Inc., Letter regarding Bonuses. | Reference is made to Exhibit 10.25 of registrant's Form 8-K as filed with the Commission on December 14, 2001, which is incorporated herein by reference. |
| | (11) Amendment No. 1 to Acuity Brands, Inc. Supplemental Deferred Savings Plan. | Reference is made to Exhibit 10(iii)A(2) of registrant's Form 10-Q as filed with the Commission on January 14, 2003, which is incorporated by reference. |

- | | |
|---|---|
| (12) Amendment No. 1 to Acuity Brands, Inc. Executives' Deferred Compensation Plan. | Reference is made to Exhibit 10(iii)A(3) of the registrant's Form 10-Q as filed with the Commission on January 14, 2003, which is incorporated by reference. |
| (13) Amendment No. 1 to Acuity Brands, Inc. Supplemental Retirement Plan for Executives. | Reference is made to Exhibit 10(iii)A(2) of the registrant's Form 10-Q as filed with the Commission on April 14, 2003, which is incorporated by reference. |
| (14) Acuity Brands, Inc. 2002 Supplemental Executive Retirement Plan. | Reference is made to Exhibit 10(iii)A(3) of the registrant's Form 10-Q as filed with the Commission on April 14, 2003, which is incorporated by reference. |
| (15) Letter Agreement relating to Supplemental Executive Retirement Plan between Acuity Brands, Inc. and Vernon J. Nagel. | Reference is made to Exhibit 10(iii)A(4) of the registrant's Form 10-Q as filed with the Commission on July 14, 2003, which is incorporated by reference. |
| (16) Amendment No. 2 to Acuity Brands, Inc. Supplemental Deferred Savings Plan. | Reference is made to Exhibit 10(iii)A(8) of the registrant's Form 10-Q as filed with the Commission on July 14, 2003, which is incorporated by reference. |
| (17) Employment Letter between Acuity Brands, Inc. and Vernon J. Nagel, dated June 29, 2004. | Reference is made to Exhibit 10(III)A(1) of the registrant's Form 10-Q as filed with the Commission on July 6, 2004, which is incorporated by reference. |
| (18) Amended and Restated Severance Agreement, entered into as of January 20, 2004, by and between Acuity Brands, Inc. and Vernon J. Nagel. | Reference is made to Exhibit 10(III)A(2) of the registrant's Form 10-Q as filed with the Commission on July 6, 2004, which is incorporated by reference. |
| (19) Amendment No. 3 to Acuity Brands, Inc. Supplemental Deferred Savings Plan. | Reference is made to Exhibit 10(iii)A(36) of the registrant's Form 10-K as filed with the Commission on October 29, 2004, which is incorporated by reference. |
| (20) Form of Incentive Stock Option Agreement for Executive Officers. | Reference is made to Exhibit 10(III)A(3) of the registrant's Form 10-Q filed with the Commission on January 6, 2005 incorporated by reference. |
| (21) Form of Nonqualified Stock Option Agreement for Executive Officers. | Reference is made to Exhibit 10(III)A(4) of the registrant's Form 10-Q as filed with the Commission on January 6, 2005, which is incorporated by reference. |
| (22) Premium-Priced Nonqualified Stock Option Agreement for Executive Officers between Acuity Brands, Inc. and Vernon J. Nagel. | Reference is made to Exhibit 10(III)A(5) of the registrant's Form 10-Q as filed with the Commission on January 6, 2005, which is incorporated by reference. |
| (23) Form of Restricted Stock Award Agreement for Executive Officers. | Reference is made to Exhibit 10(III)A(6) of the registrant's Form 10-Q as filed with the Commission on January 6, 2005, which is incorporated by reference. |
| (24) Acuity Brands, Inc. Matching Gift Program. | Reference is made to Exhibit 10(III)A(1) of the registrant's Form 10-Q as filed with the Commission on April 4, 2005, which is incorporated by reference. |
| (25) Employment Letter dated November 16, 2005 between Acuity Brands, Inc. and Richard K. Reece. | Reference is made to Exhibit 10.1 of registrant's Form 8-K filed with the Commission on November 18, 2005, which is incorporated herein by reference. |
| (26) Form of Nonqualified Stock Option Agreement for Executive Officers. | Reference is made to Exhibit 99.1 of registrant's Form 8-K filed with the Commission on December 2, 2005, which is incorporated herein by reference. |

- | | |
|---|---|
| (27) Form of Acuity Brands, Inc. Long-Term Incentive Plan Restricted Stock Award. | Reference is made to Exhibit 99.2 of registrant's Form 8-K filed with the Commission on December 2, 2005, which is incorporated herein by reference. |
| (28) Amendment dated April 21, 2006 to the Amended and Restated Severance Agreement between Acuity Brands, Inc. and Vernon J. Nagel. | Reference is made to Exhibit 99.3 of registrant's Form 8-K filed with the Commission on April 27, 2006, which is incorporated herein by reference. |
| (29) Acuity Brands, Inc. Nonemployee Director Deferred Compensation Plan as Amended and Restated Effective June 29, 2006 (formerly known as the "Nonemployee Director Deferred Stock Unit Plan"). | Reference is made to Exhibit 99.1 of registrant's Form 8-K filed with the Commission on July 6, 2006, which is incorporated herein by reference. |
| (30) Amendment No. 4 to Acuity Brands, Inc. Supplemental Deferred Savings Plan. | Reference is made to Exhibit 99.2 of registrant's Form 8-K filed with the Commission on July 6, 2006, which is incorporated herein by reference. |
| (31) 2005 Supplemental Deferred Savings Plan. | Reference is made to Exhibit 10.1 of registrant's Form 8-K filed with the Commission on October 5, 2006, which is incorporated herein by reference. |
| (32) Amendment No. 1 to Stock Option Agreement for Nonemployee Director dated October 25, 2006. | Reference is made to Exhibit 99.1 of registrant's Form 8-K filed with the Commission on October 27, 2006, which is incorporated herein by reference. |
| (33) Acuity Brands, Inc. 2002 Executives' Deferred Compensation Plan as Amended on December 30, 2002 and as Amended and Restated January 1, 2005. | Reference is made to Exhibit 10(iii)A(61) of the registrant's Form 10-K as filed with the Commission on November 2, 2006, which is incorporated by reference. |
| (34) Amendment No. 1 to Acuity Brands, Inc. Long-Term Incentive Plan dated September 29, 2006. | Reference is made to Exhibit 10(iii)A(62) of the registrant's Form 10-K as filed with the Commission on November 2, 2006, which is incorporated by reference. |
| (35) Acuity Brands, Inc. 2002 Supplemental Executive Retirement Plan as Amended and Restated Effective January 1, 2005. | Reference is made to Exhibit 10(iii)A(63) of the registrant's Form 10-K as filed with the Commission on November 2, 2006, which is incorporated by reference. |
| (36) Form of Amended and Restated Change in Control Agreement. | Reference is made to Exhibit 99.1 of registrant's Form 8-K filed with the Commission on April 27, 2006, which is incorporated herein by reference. |
| (37) Amendment No. 1 to Acuity Brands, Inc. 2002 Supplemental Executive Retirement Plan. | Reference is made to Exhibit 99.1 of registrant's Form 8-K as filed with the Commission on June 29, 2007, which is incorporated herein by reference. |
| (38) Amendment No. 1 to Acuity Brands, Inc. 2005 Supplemental Deferred Savings Plan. | Reference is made to Exhibit 99.2 of registrant's Form 8-K as filed with the Commission on June 29, 2007, which is incorporated herein by reference. |
| (39) Amendment No. 3 to Acuity Brands, Inc. 2001 Nonemployee Directors' Stock Option Plans. | Reference is made to Exhibit 10(iii)A(3) of registrant's Form 10-Q as filed with the Commission on July 10, 2007, which is incorporated herein by reference. |
| (40) Amendment No. 2 to Acuity Brands, Inc. Long-Term Incentive Plan. | Reference is made to Exhibit 10(iii)A(4) of registrant's Form 10-Q as filed with the Commission on July 10, 2007, which is incorporated herein by reference. |
| (41) Amendment No. 1 to Acuity Brands, Inc. Senior Benefit Plan. | Reference is made to Exhibit 10(iii)A(5) of registrant's Form 10-Q as filed with the Commission on July 10, 2007, which is incorporated herein by reference. |

- | | |
|---|--|
| (42) Amendment No. 5 to Acuity Brands, Inc. Supplemental Deferred Savings Plan. | Reference is made to Exhibit 10(iii)A(6) of registrant's Form 10-Q as filed with the Commission on July 10, 2007, which is incorporated herein by reference. |
| (43) Amendment No. 2 to Acuity Brands, Inc. Amended and Restated Severance Agreement. | Reference is made to Exhibit 10(iii)A(2) of registrant's Form 10-Q as filed with the Commission on January 4, 2007, which is incorporated herein by reference. |
| (44) Amendment No. 2 to Acuity Brands, Inc. 2001 Non-employee Directors' Stock Option Plan. | Reference is made to Exhibit 10(iii)A(2) of registrant's Form 10-Q as filed with the Commission on April 4, 2007, which is incorporated herein by reference. |
| (45) Amendment No. 1 to Nonemployee Director Stock Option Plan. | Reference is made to Exhibit 99.1 of registrant's Form 8-K as filed with the Commission on October 27, 2006, which is incorporated herein by reference. |
| (46) Acuity Brands, Inc. Long-Term Incentive Plan. | Reference is made to Exhibit A of the registrant's Proxy Statement as filed with the Commission on November 16, 2007, which is incorporated herein by reference. |
| (47) Acuity Brands, Inc. Management Compensation and Incentive Plan. | Reference is made to Exhibit B of the registrant's Proxy Statement as filed with the Commission on November 16, 2007, which is incorporated herein by reference. |
| (48) Acuity Brands, Inc. Long-Term Incentive Plan Fiscal Year 2008 Plan Rules for Executive Officers. | Reference is made to Exhibit 99.1 of the registrant's Form 8-K as filed with the Commission on January 4, 2008, which is incorporated herein by reference. |
| (49) Acuity Brands, Inc. Management Compensation and Incentive Plan Fiscal Year 2008 Plan Rules for Executive Officers. | Reference is made to Exhibit 99.2 of the registrant's Form 8-K as filed with the Commission on January 4, 2008, which is incorporated herein by reference. |
| (50) Amendment No. 2 to Acuity Brands, Inc. 2002 Supplemental Executive Retirement Plan. | Reference is made to Exhibit 10(iii)A(1) of the registrant's Form 10-Q as filed with the Commission on January 8, 2008, which is incorporated herein by reference. |
| (51) Amendment No. 2 to Acuity Brands, Inc. Nonemployee Director Deferred Compensation Plan. | Reference is made to Exhibit 10(iii)A(86) of the registrant's Form 10-K as filed with the Commission on October 27, 2008, which is incorporated herein by reference. |
| (52) Amendment No. 2 to Acuity Brands, Inc. 2002 Supplemental Executive Retirement Plan. | Reference is made to Exhibit 10(iii)A(87) of the registrant's Form 10-K as filed with the Commission on October 27, 2008, which is incorporated herein by reference. |
| (53) Amendment No. 3 to Acuity Brands, Inc. 2002 Supplemental Executive Retirement Plan. | Reference is made to Exhibit 10(iii)A(88) of the registrant's Form 10-K as filed with the Commission on October 27, 2008, which is incorporated herein by reference. |
| (54) Amendment No. 3 to Acuity Brands, Inc. 2005 Supplemental Deferred Savings Plan. | Reference is made to Exhibit 10(iii)A(89) of the registrant's Form 10-K as filed with the Commission on October 27, 2008, which is incorporated herein by reference. |
| (55) Amendment No. 4 to Acuity Brands, Inc. 2005 Supplemental Deferred Savings Plan. | Reference is made to Exhibit 10(iii)A(90) of the registrant's Form 10-K as filed with the Commission on October 27, 2008, which is incorporated herein by reference. |
| (56) Amendment No. 1 to Amended and Restated Change in Control Agreement with Jeremy M. Quick. | Reference is made to Exhibit 10(iii)A(92) of the registrant's Form 10-K as filed with the Commission on October 27, 2008, which is incorporated herein by reference. |

- (57) Form of Restricted Stock Award Agreement. Reference is made to Exhibit 10 (h) of registrant's Form 10-Q as filed with the Commission on April 8, 2009, which is incorporated herein by reference.
- (58) Form of Nonqualified Stock Option Agreement for Key Employees effective October 24, 2008. Reference is made to Exhibit 10 (i) of registrant's Form 10-Q as filed with the Commission on April 8, 2009, which is incorporated herein by reference.
- (59) Form of Nonqualified Stock Option Agreement for Executive Officers of Acuity Brands, Inc. effective October 24, 2008. Reference is made to Exhibit 10 (j) of registrant's Form 10-Q as filed with the Commission on April 8, 2009, which is incorporated herein by reference.
- (60) Employment Letter dated October 29, 2004 between Acuity Brands Lighting, Inc. and Jeremy M. Quick. Reference is made to Exhibit 10 (e) of registrant's Form 10-Q as filed with the Commission on April 8, 2009, which is incorporated herein by reference.
- (61) Employment Letter dated July 27, 2006 between Acuity Brands, Inc. and Mark A. Black. Reference is made to Exhibit 10 (f) of registrant's Form 10-Q as filed with the Commission on April 8, 2009, which is incorporated herein by reference.
- (62) Amendment No. 3 to Acuity Brands, Inc. Amended and Restated Severance Agreement, between Acuity Brands, Inc. and Vernon J. Nagel. Reference is made to Exhibit 10(iii)A(78) of the registrant's Form 10-K as filed with the Commission on October 30, 2009, which is incorporated herein by reference.
- (63) Amendment No. 1 to Acuity Brands, Inc. Amended and Restated Severance Agreement between Acuity Brands, Inc. and Mark A. Black. Reference is made to Exhibit 10(iii)A(79) of the registrant's Form 10-K as filed with the Commission on October 30, 2009, which is incorporated herein by reference.
- (64) Amendment No. 1 to Acuity Brands, Inc. Amended and Restated Severance Agreement between Acuity Brands, Inc. and Jeremy M. Quick. Reference is made to Exhibit 10(iii)A(80) of the registrant's Form 10-K as filed with the Commission on October 30, 2009, which is incorporated herein by reference.
- (65) Amendment No. 1 to Acuity Brands, Inc. Amended and Restated Severance Agreement between Acuity Brands, Inc. and Richard K. Reece. Reference is made to Exhibit 10(iii)A(81) of the registrant's Form 10-K as filed with the Commission on October 30, 2009, which is incorporated herein by reference.
- (66) Form of Severance Agreement. Reference is made to Exhibit 10(iii)A(83) of the registrant's Form 10-K as filed with the Commission on October 30, 2009, which is incorporated herein by reference.
- (67) Amended and Restated Change in Control Agreement. Reference is made to Exhibit 10(iii)A(84) of the registrant's Form 10-K as filed with the Commission on October 30, 2009, which is incorporated herein by reference.
- (68) Form of Indemnification Agreement. Reference is made to Exhibit 10.1 of registrant's Form 8-K as filed with the Commission on February 9, 2010, which is incorporated herein by reference.
- (69) Amended and Restated Acuity Brands, Inc., 2005 Supplemental Deferred Savings Plan, effective as of January 1, 2010. Reference is made to Exhibit 10 (c) of registrant's Form 10-Q as filed with the Commission on March 31, 2010, which is incorporated herein by reference.
- (70) Amendment No. 2 to Acuity Brands, Inc. Amended and Restated Severance Agreement between Acuity Brands, Inc. and Mark A. Black. Reference is made to Exhibit 10 (d) of registrant's Form 10-Q as filed with the Commission on March 31, 2010, which is incorporated herein by reference.
- (71) Amendment No. 2 to Acuity Brands, Inc. Amended and Restated Severance Agreement between Acuity Brands, Inc. and Jeremy M. Quick. Reference is made to Exhibit 10 (e) of registrant's Form 10-Q as filed with the Commission on March 31, 2010, which is incorporated herein by reference.

[Table of Contents](#)

| | | |
|---------------|---|--|
| | (72) Amendment No. 2 to Acuity Brands, Inc. Amended and Restated Severance Agreement between Acuity Brands, Inc. and Richard K. Reece. | Reference is made to Exhibit 10 (f) of registrant's Form 10-Q as filed with the Commission on March 31, 2010, which is incorporated herein by reference. |
| EXHIBIT 12 | Statement re Computation of Ratios. | Filed with the Commission as part of this Form 10-K. |
| EXHIBIT 21 | List of Subsidiaries. | Filed with the Commission as part of this Form 10-K. |
| EXHIBIT 23 | Consent of Independent Registered Public Accounting Firm. | Filed with the Commission as part of this Form 10-K. |
| EXHIBIT 24 | Powers of Attorney. | Filed with the Commission as part of this Form 10-K. |
| EXHIBIT 31 | (a) Rule 13a-14(a)/15d-14(a) Certification, signed by Vernon J. Nagel. | Filed with the Commission as part of this Form 10-K. |
| | (b) Rule 13a-14(a)/15d-14(a) Certification, signed by Richard K. Reece. | Filed with the Commission as part of this Form 10-K. |
| EXHIBIT 32 | (a) Section 1350 Certification, signed by Vernon J. Nagel. | Filed with the Commission as part of this Form 10-K. |
| | (b) Section 1350 Certification, signed by Richard K. Reece. | Filed with the Commission as part of this Form 10-K. |
| EXHIBIT 101** | The following financial information from the Company's Annual Report on Form 10-K for the year ended August 31, 2011, filed on October 28, 2011, formatted in XBRL (Extensible Business Reporting Language): (i) the Consolidated Balance Sheets as of August 31, 2011 and 2010, (ii) the Consolidated Statements of Income for the years ended August 31, 2011, 2010, and 2009, (iii) the Consolidated Statements of Cash Flows for the years ended August 31, 2011, 2010, and 2009, (iv) the Consolidated Statements of Stockholders' Equity and Comprehensive Income for the years ended August 31, 2011, 2010, and 2009 and (v) the Notes to Consolidated Financial Statements. | Filed with the Commission as part of this Form 10-K. |

* Acuity Brands, Inc., operated under the name L&C Spinco, Inc. from July 27, 2001 — November 9, 2001.

** Users of this data are advised that, in accordance with Rule 406T of Regulation S-T, these interactive data files are deemed not filed or part of a registration statement or prospectus for purposes of Sections 11 or 12 of the Securities Act of 1933, as amended, are deemed not filed for purposes of Section 18 of the Exchange Act of 1934, as amended, and otherwise are not subject to liability under these sections.