

Schedule II

Acuity Brands, Inc.

**Valuation and Qualifying Accounts
for the Years Ended August 31, 2011, 2010, and 2009
(In millions)**

	Balance at Beginning of Year	Additions and Reductions Charged to		Deductions	Balance at End of Year
		Costs and Expenses	Other Accounts ⁽¹⁾		
Year Ended August 31, 2011:					
Reserve for doubtful accounts	\$ 2.0	0.4	0.1	0.7	1.8
Reserve for estimated warranty and recall costs	\$ 3.6	5.1	0.6	5.1	4.2
Reserve for estimated returns and allowances	\$ 4.8	45.5	—	45.4	4.9
Self-insurance reserve ⁽²⁾	\$ 9.5	6.0	—	6.4	9.1
Year Ended August 31, 2010:					
Reserve for doubtful accounts	\$ 1.9	0.8	(0.1)	0.6	2.0
Reserve for estimated warranty and recall costs	\$ 3.4	4.9	0.2	4.9	3.6
Reserve for estimated returns and allowances	\$ 4.4	42.8	—	42.4	4.8
Self-insurance reserve ⁽²⁾	\$ 11.7	3.6	0.2	6.0	9.5
Year Ended August 31, 2009:					
Reserve for doubtful accounts	\$ 1.6	0.6	(0.1)	0.2	1.9
Reserve for estimated warranty and recall costs	\$ 4.9	2.7	—	4.2	3.4
Reserve for estimated returns and allowances	\$ 5.3	45.7	—	46.6	4.4
Self-insurance reserve ⁽²⁾	\$ 12.6	5.6	0.5	7.0	11.7

⁽¹⁾ Includes recoveries and adjustments credited to the reserve.

⁽²⁾ Includes reserves for workers' compensation, auto, product, and general liability claims.