

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

FORM 8-K

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

Date of Report (Date of earliest event reported): October 31, 2007

ACUITY BRANDS, INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of Company
or organization)

001-16583
(Commission File Number)

58-2632672
(I.R.S. Employer
Identification No.)

1170 Peachtree St., N.E., Suite 2400, Atlanta, GA
(Address of principal executive offices)

30309
(Zip Code)

Registrant's telephone number, including area code: 404-853-1400

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))

Item 8.01. Other Events.

As previously disclosed, Acuity Brands, Inc. (“Acuity Brands” or the “Company”) completed the spin-off of its specialty products business, Zep Inc. (“Zep”), on October 31, 2007. The Company distributed all of the shares of Zep common stock, par value \$.01 per share, to the Company’s stockholders of record as of October 17, 2007. The Company’s stockholders received one share, together with an associated preferred stock purchase right, for every two shares of the Company’s common stock. Stockholders will receive cash in lieu of fractional shares for amounts less than one full Zep share.

Exhibit 99.1 to this report includes supplemental financial information reflecting the specialty products segment as discontinued operations in the consolidated statements of operations for each of the Company’s quarterly periods in its fiscal year ended August 31, 2007. These statements are based on and should be read in conjunction with the Company’s historical Consolidated Financial Statements for the years ended August 31, 2007, 2006, and 2005 and as of August 31, 2007 and 2006 and the related notes appearing in the Company’s Annual Report on Form 10-K for the year ended August 31, 2007 filed with the Securities and Exchange Commission (the “SEC”) on October 30, 2007 as well as the Unaudited Pro Forma Consolidated Statements of Operations for the years ended August 31, 2007, 2006, and 2005, the Unaudited Pro Forma Condensed Consolidated Balance Sheet as of August 31, 2007 and the related notes appearing in the Company’s Current Report on Form 8-K dated October 31, 2007 and filed with the SEC on November 6, 2007 in connection with the spin-off.

Item 9.01. Financial Statements and Exhibits.**(d) Exhibits**

- 99.1 Consolidated Statements of Operations (Unaudited) of Acuity Brands, Inc. for the quarterly periods ended November 30, 2006, February 28, 2007, May 31, 2007, and August 31, 2007 and the year ended August 31, 2007.

EXHIBIT INDEX

- 99.1** Consolidated Statements of Operations (Unaudited) of Acuity Brands, Inc. for the quarterly periods ended November 30, 2006, February 28, 2007, May 31, 2007, and August 31, 2007 and the year ended August 31, 2007.

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 thereunto duly authorized.

Date: November 20, 2007

ACUITY BRANDS, INC.

By: /s/ Richard K. Reece

Richard K. Reece
Executive Vice President and
Chief Financial Officer

ACUITY BRANDS, INC.

CONSOLIDATED STATEMENTS OF OPERATIONS (Unaudited)

(In thousands, except per-share data)

	Three Months Ended				Year Ended August 31, 2007
	November 30, 2006	February 28, 2007	May 31, 2007	August 31, 2007	
Net Sales	\$ 477,617	\$ 444,334	\$ 502,429	\$ 540,401	\$ 1,964,781
Cost of Products Sold	297,167	279,273	313,780	330,246	1,220,466
Gross Profit	180,450	165,061	188,649	210,155	744,315
Selling, Distribution, and Administrative Expenses	126,938	125,375	128,965	140,614	521,892
Operating Profit	53,512	39,686	59,684	69,541	222,423
Other Expense (Income):					
Interest expense, net	8,067	7,783	7,284	6,717	29,851
Miscellaneous expense (income), net	257	(59)	(277)	(1,535)	(1,614)
Total Other Expense	8,324	7,724	7,007	5,182	28,237
Income from continuing operations before Provision for Income Taxes	45,188	31,962	52,677	64,359	194,186
Provision for Income Taxes	15,685	9,959	18,363	21,492	65,499
Income from Continuing Operations	29,503	22,003	34,314	42,867	128,687
Discontinued Operations	4,064	2,355	4,362	8,586	19,367
Net Income	\$ 33,567	\$ 24,358	\$ 38,676	\$ 51,453	\$ 148,054
Earnings Per Share:					
Basic Earnings per Share from Continuing Operations	\$ 0.70	\$ 0.52	\$ 0.80	\$ 1.00	\$ 3.02
Basic Earnings per Share from Discontinued Operations	\$ 0.10	\$ 0.05	\$ 0.10	\$ 0.20	\$ 0.45
Basic Weighted Average Number of Shares Outstanding	42,204	42,544	42,861	42,907	42,585
Diluted Earnings per Share from Continuing Operations	\$ 0.68	\$ 0.50	\$ 0.78	\$ 0.97	\$ 2.93
Diluted Earnings per Share from Discontinued Operations	\$ 0.09	\$ 0.05	\$ 0.10	\$ 0.19	\$ 0.44
Diluted Weighted Average Number of Shares Outstanding	43,732	43,911	44,118	44,168	43,897