

**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): April 4, 2005

ACUITY BRANDS, INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation 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 2.02. Results of Operations and Financial Condition.

On April 4, 2005, Acuity Brands, Inc. (the "Registrant") issued a press release relating to the Registrant's results of operations for its second quarter ended February 28, 2005. A copy of the press release is furnished as Exhibit 99.1 hereto and is incorporated herein by reference. The information contained in this paragraph, as well as Exhibit 99.1 referenced herein, shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933.

Item 9.01. Financial Statements and Exhibits

(c) Exhibits

| <u>Designation</u> | <u>Description</u> |
|--------------------|---|
| 99.1 | Press Release dated April 4, 2005 (Furnished with the Commission as part of this Form 8-K.) |

Signature

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: April 4, 2005

ACUITY BRANDS, INC.

By: /s/ Vernon J. Nagel

Vernon J. Nagel

Chairman and Chief Executive Officer

News Release



Acuity Brands, Inc.
1170 Peachtree Street, NE
Suite 2400
Atlanta, GA 30309

Tel: 404 853 1400
Fax: 404 853 1430

AcuityBrands.com

Company Contact:
Dan Smith
Acuity Brands, Inc.
(404) 853-1423

**ACUITY BRANDS ANNOUNCES
SECOND QUARTER RESULTS**

ATLANTA, April 4, 2005 – Acuity Brands, Inc. (NYSE: AYI) announced today that sales for the fiscal second quarter ended February 28, 2005 increased \$14.1 million, or 3%, to \$505.1 million from \$491.0 million reported in the prior year. The Company reported a net loss for the second quarter of \$8.4 million, or \$0.20 per diluted share. The net loss included the previously announced pre-tax charge of \$17.0 million, or \$0.26 per diluted share, related to its ongoing restructuring program. Net income reported in the second quarter of fiscal 2004 was \$9.5 million, or \$0.22 per diluted share.

Net sales for the first half of fiscal 2005 were \$1,030.3 million compared to \$1,008.6 million in 2004, an increase of 2%. Net income for the first six months of 2005 was \$4.7 million, or \$0.11 per diluted share, compared with \$22.4 million, or \$0.52 per diluted share in the year-ago period.

Please see the Company's Form 10-Q, to be filed with the Securities and Exchange Commission today, for more information on the results for the three and six months ended February 28, 2005.

Vernon J. Nagel, Chairman and Chief Executive Officer of Acuity Brands, said, "As previously announced, we are taking significant steps to lower our overhead structure by accelerating our restructuring programs, including a workforce reduction of approximately 1,100 positions. As a result, we recorded a pre-tax charge of \$17.0 million in the second quarter of fiscal 2005 relating to the workforce reduction. Earnings, excluding this charge, were higher than anticipated in our February press release as shipments to meet customer demand in key lighting markets were more robust than previously estimated."

Conference Call

As previously announced, the Company will host a conference call to discuss second quarter results today at 4:00 p.m. ET. Interested parties may listen to this call live today or hear a replay at the Company's Web site: www.acuitybrands.com.

Acuity Brands, Inc., with fiscal year 2004 net sales of over \$2.1 billion, is comprised of Acuity Brands Lighting and Acuity Specialty Products. Acuity Brands Lighting is one of the world's leading providers of lighting fixtures and includes brands such as Lithonia Lighting(R), Holophane(R), Peerless(R), Hydrel(R), American Electric Lighting(R), and Gotham(R). Acuity Specialty Products is a leading provider of specialty chemicals and includes brands such as Zep(R), Zep Commercial(TM), Enforcer(R), and Selig(TM). Headquartered in Atlanta, Georgia, Acuity Brands employs approximately 10,000 people and has operations throughout North America and in Europe and Asia.