

National Service Industries, Inc.



NSI CENTER
1420 Peachtree Street, NE
Atlanta, Georgia 30309-3002
(404) 853-1000

Chester J. Popkowski
Senior Vice President,
Chief Financial Officer, and Treasurer

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Dear National Service Industries, Inc. Stockholder:

As previously announced, National Service Industries, Inc. ("NSI") recently completed its tax-free spin-off of all of the shares of common stock of Acuity Brands, Inc. ("Acuity"). Pursuant to the spin-off, you received one share of Acuity common stock for each share of NSI common stock you owned on November 16, 2001 (the "Record Date").

As noted in the Information Statement that describes the spin-off, the receipt of Acuity common stock in the distribution will not be taxable to you for U.S. Federal income tax purposes. However, you do need to do two things to comply with the U.S. Internal Revenue Code.

First, you must allocate your tax basis in your NSI shares between your NSI shares and the Acuity shares you receive in the distribution. This allocation is based on the relative fair market values of NSI and Acuity common stock on December 3, 2001, the first day of trading after the distribution. Based on the average of the high and low trading prices of NSI common stock and Acuity common stock on December 3, 2001, 14.78 percent of your tax basis in the shares of NSI common stock you owned on the Record Date should be allocated to the shares of NSI common stock and 85.22 percent should be allocated to the shares of Acuity common stock that you receive in the distribution.

Your holding period for the shares of Acuity common stock that you received in the distribution will include the holding period for your shares of NSI common stock, provided you held your shares of NSI common stock as a capital asset at the time of the distribution.

Finally, every taxpayer who receives a distribution of stock in a spin-off is required to attach to his return for the year in which such spin-off occurs a statement describing the spin-off. Attached is a statement that you can include with your U.S. Federal income tax return. You should consult your tax advisor as to the filing of the required statement.

The information in this letter represents our understanding of the existing U.S. federal income tax law and regulations. It is not meant as investment or tax advice. You may wish to consult an investment or tax advisor about the U.S. federal, state, or international tax consequences of your specific circumstances.

Sincerely,

A handwritten signature in black ink, appearing to read "Chester J. Popkowski". The signature is written in a cursive, flowing style.

Enclosure

Regulation Section 1.355-5(b) Statement With Respect to the Distribution of Acuity Brands, Inc., a Delaware corporation, by National Service Industries, Inc., a Delaware Corporation

1. On November 30, 2001, National Service Industries, Inc., a Delaware corporation ("NSI"), distributed one share of common stock of Acuity Brands, Inc., a Delaware corporation ("Acuity"), for each outstanding share of NSI common stock held of record as of November 16, 2001.

2. The names and addresses of the corporations involved were:
 - (a) National Service Industries, Inc.
1420 Peachtree Street, N.E.
Suite 200
Atlanta, Georgia 30309-3002

 - (b) Acuity Brands, Inc.
1420 Peachtree Street, N.E.
Suite 800
Atlanta, Georgia 30309-3002

3. The undersigned surrendered no stock or securities of NSI in connection with the distribution.

4. The undersigned received an aggregate of _____ shares of common stock of Acuity in the distribution.

5. The Information Statement provided to stockholders of NSI indicates that the distribution is intended to qualify as a tax-free distribution under section 355 of the Internal Revenue Code of 1986, as amended.

Stockholder