


2520092100328

 **KILPATRICK
STOCKTON LLP**
Attorneys at Law

9 9:51

Suite 2800 1100 Peachtree St.
Atlanta GA 30309-4530
t 404 815 6500 f 404 815 6555
www.KilpatrickStockton.com

April 24, 2009

Direct dial 404-815-6383
bvesely@kilpatrickstockton.com

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED
7160 3901 9845 2897 1671**

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Dear Sir or Madam:

This letter is intended to satisfy the ERISA reporting and disclosure requirements for unfunded plans maintained for the benefit of a select group of management or highly compensated employees pursuant to Regulation Section 2520.104-23.

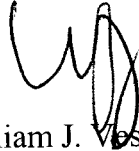
Name of Plan:	Acuity Brands, Inc. 2005 Supplemental Deferred Savings Plan
Name and Address of Employer:	Acuity Brands, Inc. 1170 Peachtree Street, NE, Suite 2400 Atlanta, GA 30309
Employer Identification No.:	58-2632672
Number of Plans (covered by this filing)	1
Number of Employees Participating in the Plan:	119

Employee Benefits Security Administration
April 24, 2009
Page 2

The Employer maintains the above-referenced plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan documents are available to the Department of Labor upon request.

If you require further information, please contact the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'W. Vesely, Jr.', written over a horizontal line.

William J. Vesely, Jr.

cc: Alex Black

**KILPATRICK
STOCKTON LLP**

Suite 2800 1100 Peachtree St. Atlanta GA 30309-4530



7160 3901 9845 2897 1671

RETURN RECEIPT REQUESTED

First Class Mail
First Class Mail



WIV, JR.
Suite 2800 1100 Peachtree St.
Atlanta GA 30309

**TOP HAT PLAN EXEMPTION
EMPLOYEE BENEFITS SECURITY ADMINISTRATION
ROOM N-1513
U.S. DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE, N.W.
WASHINGTON, D.C. 20210**

**RETURN RECEIPT
REQUESTED**

FIRST CLASS

FIRST CLASS

FIRST CLASS

FIRST CLASS