



DIVISION OF
CORPORATION FINANCE

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

March 21, 2011

Mr. Vernon J. Nagel
President and Chief Executive Officer
Acuity Brands, Inc.
1170 Peachtree Street, N.E., Suite 2400
Atlanta, GA 30309-7676

**Re: Acuity Brands, Inc.
Form 10-K for Fiscal Year Ended August 31, 2010
Filed October 29, 2010
Definitive Proxy Statement
Filed November 22, 2010
File No. 001-16583**

Dear Mr. Nagel:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Larry Spigel
Larry Spigel
Assistant Director