



DIVISION OF  
CORPORATION FINANCE

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

April 30, 2014

Via US Mail

Mr. Richard K. Reece  
Executive Vice President and Chief Financial Officer  
Acuity Brands, Inc.  
1170 Peachtree Street, N.E., Suite 2300  
Atlanta, Georgia 30309-7676

**Re: Acuity Brands, Inc.  
Form 10-K for the Fiscal Year Ended August 31, 2013  
File No. 001-16583  
Filed October 29, 2013**

Dear Mr. Reece:

We have reviewed your filing and have the following comment. We have limited our review to only your financial statements and related disclosures and do not intend to expand our review to other portions of your documents. Please provide us with the requested information so we may better understand your disclosure.

Please respond to this letter within ten business days by providing the requested information or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing the information you provide in response to this comment, we may have additional comments.

Form 10-K for the fiscal year ended August 31, 2013

Notes to Consolidated Financial Statements

1. Description of Business and Basis of Presentation

Revenue Recognition, page 42

Please tell us your consideration of the guidance in ASC 605-15-25-1 through 4 regarding your product return rights. Please tell us and expand your disclosure regarding the terms of the limited return rights. For each period presented, please tell us your actual returns and your provision for the estimated amount of future returns.

Mr. Richard K. Reece  
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We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comment, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact Sharon Virga, Senior Staff Accountant, at (202) 551-3385 or Terry French, Accountant Branch Chief, at 202-551-3828 if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3810 with any other questions.

Sincerely,

/s/ Terry French for

Larry Spirgel  
Assistant Director