

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 29, 2002  
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ACUITY BRANDS, INC.

(Exact name of registrant as specified in its charter)

Delaware

001-16583

No. 58-2632672

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(State or other jurisdiction of  
incorporation or organization)

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(Commission  
File Number)

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(I.R.S. Employer  
Identification No.)

1170 Peachtree Street, N.E.  
Suite 2400, Atlanta, GA

30309

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(Address of principal executive offices)

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(Zip Code)

Registrant's telephone number, including area code (404) 853-1400  
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1420 Peachtree Street, N.E., Atlanta, GA 30309-3002

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(Former name or former address, if changed since last report)

ITEM 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT

At a meeting held on April 29, 2002, the audit committee of the Board of Directors of Acuity Brands, Inc. (the "Company") voted to dismiss Arthur Andersen LLP ("AA") as its independent accountant effective April 30, 2002 and approved the engagement of Ernst & Young LLP as its independent accountant for the fiscal year ending August 31, 2002.

The reports of AA on the Company's financial statements for the past two fiscal years did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope, or accounting principles.

During the registrant's fiscal years ended August 31, 2001 and 2000, and in the subsequent interim period, there were no disagreements with AA on any matter of accounting principles or practices, financial statement disclosure, or auditing scope and procedures which, if not resolved to the

satisfaction of AA would have caused AA to make reference to the matter in their report.

There were no "reportable events" as that term is described in Item 304(a)(1)(v) of Regulation S-K.

The Company has requested AA to furnish it a letter addressed to the Commission stating whether it agrees with the above statements. A copy of that letter, dated April 30, 2002 is filed as Exhibit 16 to this Form 8-K.

During the registrant's fiscal years ended August 31, 2001 and 2000, and the subsequent interim period, the Company did not consult Ernst & Young with respect to the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's consolidated financials statements, or any other matters or reportable events as set forth in Items 301(a)(2)(i) and (ii) of Regulation S-K.

#### ITEM 7. EXHIBITS

Exhibit 16 - Letter of Arthur Andersen LLP regarding change in certifying accountant.

Exhibit 99 - Press release dated April 30, 2002.

#### SIGNATURES

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, and in the capacity indicated.

Dated: April 30, 2002

ACUITY BRANDS, INC.

BY: /s/ James S. Balloun

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James S. Balloun  
Chairman of the Board, President and Chief Executive Officer

BY: /s/ Vernon J. Nagel

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Vernon J. Nagel  
Executive Vice President and Chief Financial Officer

April 30, 2002

Office of the Chief Accountant  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549

Dear Sir/Madam:

We have read the first four paragraphs of Item 4 included in the Form 8-K dated April 30, 2002 of Acuity Brands, Inc. to be filed with the Securities and Exchange Commission and are in agreement with the statements contained therein.

Very truly yours,

Arthur Andersen LLP

cc: Mr. Vernon Nagel, CFO, Acuity Brands, Inc.

COMPANY CONTACT:  
KAREN NOCHER  
ACUITY BRANDS, INC.  
(404) 853-1437

ACUITY BRANDS APPOINTS  
ERNST & YOUNG LLP AS AUDITOR

ATLANTA, APRIL 30, 2002 - Acuity Brands, Inc. (NYSE: AYI) today announced that it has appointed Ernst & Young LLP as the company's independent auditor for the fiscal year ending August 31, 2002. Ernst & Young LLP replaces Arthur Andersen LLP as the company's independent auditor. The selection of a new auditing firm was not the result of any disagreement between Acuity Brands and Arthur Andersen on any matter of accounting practices or financial disclosure.

James S. Balloun, Chairman, President, and Chief Executive Officer of Acuity Brands, said, "We look forward to having Ernst & Young perform auditing services for Acuity Brands. We are confident this firm will provide a highly qualified audit team to serve as our independent accountants.

"While we have decided to change our auditing firm, I would like to thank Arthur Andersen for its prior service, dedication and professionalism when working with Acuity Brands," concluded Balloun.

Acuity Brands, Inc., whose businesses had fiscal year 2001 sales of approximately \$2.0 billion, is comprised of the Acuity Lighting Group and Acuity Specialty Products. The Acuity Lighting Group is the world's largest lighting fixture manufacturer and includes brands such as Lithonia(R), Holophane(R), Peerless(R), and Hydrel(R). Acuity Specialty Products is a leading provider of specialty chemicals and includes brands such as Zep(R), Enforcer(R), and Selig(TM). Headquartered in Atlanta, Georgia, Acuity Brands employs 11,800 people and has operations throughout North America and in Europe.