

ACUITY BRANDS INC
Form 8-K
October 18, 2007

UNITED STATES
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): October 17, 2007

ACUITY BRANDS, INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of

001-16583
(Commission File Number)

58-2632672
(I.R.S. Employer

Company or organization)

Identification No.)

1170 Peachtree St., N.E., Suite 2400, Atlanta, GA
(Address of principal executive offices)

404-853-1400

30309
(Zip Code)

(Registrant's telephone number, including area code)

Not Applicable

(Former Name or Former Address, if Changed Since Last Report)

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 8.01. Other Events.

On October 17, 2007, Acuity Brands, Inc. (Acuity Brands), the current parent company of Zep Inc. (Zep), in connection with the previously announced spin-off transaction in which Acuity Brands will distribute shares of Zep common stock to Acuity Brands stockholders (the Distribution), received a private letter ruling from the Internal Revenue Service to the effect that, among other things, the Distribution (including certain related transactions) qualifies as tax-free to Acuity Brands, Zep, and Acuity Brands stockholders for United States federal income tax purposes under section 355 and related provisions of the Internal Revenue Code. For more information regarding the private letter ruling see the information statement filed as Exhibit 99.1 to Zep s Registration Statement on Form 10.

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.

Date: October 18, 2007

ACUITY BRANDS, INC.

By: /s/ Kenyon W. Murphy
Kenyon W. Murphy
Executive Vice President,

Chief Administrative Officer and General Counsel