

To: All Authorized Lithonia Lighting Distributors

Lithonia Lighting is pleased to announce enhanced services for the handling of delivery exceptions.

Historically, we have required customers to file freight claims directly with the carrier. However, effective immediately, we have instituted new processes under which Lithonia Lighting **will resolve freight claims for damage or shortages on your behalf**. We are confident you will find the new procedures to be the industry's easiest and best resolution of delivery exceptions.

How the new procedure works

If it appears that Lithonia Lighting is responsible for the exception, we will issue you a credit. If it appears that the carrier is responsible, we will issue a credit to you and file a claim with the carrier for our reimbursement.

If you have a valid claim, simply fax a copy of the carrier's delivery receipt and a copy of our Credit Request Form to 1-866-211-1916. We will acknowledge receipt with an assigned number. We then will review the request, validate the information, issue credit to you, and file the claim with the carrier. Several steps from the past claims process have not changed. See the attached sheet for details.

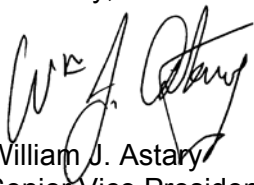
A copy of the Credit Request Form can be found at www.lithonia.com (select *LightLink*, then *Distributor Links*) or at www.acuitybrandslighting.com (select *Partner Links*, then *Distributor Links*).

This offer applies to all Lithonia Lighting C&I products, and the policy pertains to all authorized distributors. In addition, Acuity Brands Lighting will also extend this policy to shipments of Peerless, Gotham and Hydrel branded products. The delivery exceptions do apply to shipments sent UPS.

This new process is now operational within our Logistics organization. The department consists of people who are experienced with transportation issues and carrier claim procedures.

Our objective is to be easier to do business with by providing differentiated services to our customers. Thanks for your continued support.

Sincerely,



William J. Astary
Senior Vice President
C&I Sales

Delivery Exceptions Handling Procedures

Effective January 1, 2005

1. When you receive a shipment, inspect for damage and count the packages for overage or shortage in the presence of the driver. Be sure to verify the number of pieces and not just the number of pallets. Any discrepancy must be clearly noted on the carrier's delivery receipt prior to signing for the items.
2. Fax a copy of the delivery receipt and Credit Request Form to Lithonia Lighting at 1-866-211-1916.
3. Retain any damaged or over-shipments for a reasonable period of time to allow the carrier or Lithonia Lighting to inspect and salvage the product. Lithonia Lighting will notify you when and how product should be disposed.

When a situation arises with concealed damages, Lithonia Lighting must be notified within 10 business days of delivery. As the length of time increases between delivery and discovery of concealed damage, it becomes increasingly more difficult to determine that damage occurred prior to receipt.

In cases where a shortage occurs, Lithonia Lighting and the carrier will search our distribution centers and terminals so that we may minimize the time to delivery your product.

As you would expect, we will decline credit requests that lack credibility or the requested documentation. Our experience has shown that when a shipment is inspected and counted in the presence of the delivering carrier's driver and noted on the delivery receipt before signing for the goods, the credit and claims process operates very smoothly. In those cases where a delivery inspection does not occur or issues are not documented on the delivery receipt, the credit authorization process is slowed and issuing of credits is limited. A help list is included on the Credit Request Form to point out the issues that should be considered when receiving and accounting for shipments.