

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2009 This Form is Open to Public Inspection
---	---	---

Part I	Annual Report Identification Information		
For calendar plan year 2009 or fiscal plan year beginning 01/01/2006 and ending 12/31/2006			
A This return/report is for:	☐ a multiemployer plan;	☐ a multiple-employer plan; or	
	☒ a single-employer plan;	☐ a DFE (specify) ____	
B This return/report is:	☐ the first return/report;	☐ the final return/report;	
	☒ an amended return/report;	☐ a short plan year return/report (less than 12 months).	
C If the plan is a collectively-bargained plan, check here.	☐		
D Check box if filing under:	☐ Form 5558;	☐ automatic extension;	☐ the DFVC program;
	☐ special extension (enter description)		

Part II	Basic Plan Information —enter all requested information		
1a Name of plan GEORGIA GULF CORP. SAVINGS & CAPITAL GROWTH PLAN	1b Three-digit plan number (PN) ▶	002	
	1c Effective date of plan	01/01/1985	
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) GEORGIA GULF CORPORATION 115 PERIMETER CENTER PLACE, STE 460 ATLANTA, GA 30346-0000	2b Employer Identification Number (EIN) 58-1563799	2c Sponsor's telephone number 770-395-4500	2d Business code (see instructions) 325100

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	02/05/2010	MICHAEL SMITH
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") GEORGIA GULF CORPORATION 115 PERIMETER CENTER PLACE, STE 460 ATLANTA, GA 30346-0000		3b Administrator's EIN 58-1563799
		3c Administrator's telephone number 770-395-4500
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5	2623
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	2352
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	214
d Subtotal. Add lines 6a , 6b , and 6c	6d	2566
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	2566
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	1526
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	4
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 2E 2F 2G 2J 2K 3H 2O		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:		

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2009
		This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 01/01/2006 and ending 12/31/2006		
A Name of plan GEORGIA GULF CORP. SAVINGS & CAPITAL GROWTH PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 GEORGIA GULF CORPORATION	D Employer Identification Number (EIN) 58-1563799	

Part I	Asset and Liability Statement
---------------	--------------------------------------

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	15495	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	62234	59593
(2) Participant contributions	1b(2)	162790	158442
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	4762434	4490539
(9) Value of interest in common/collective trusts	1c(9)	60204686	60120195
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	144517095	151784156
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	17579713	11784330
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	227304447	228397255

Liabilities

g Benefit claims payable	1g	47078	26333
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	47078	26333

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	227257369	228370922
---	-----------	-----------	-----------

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	4432451	
(B) Participants	2a(1)(B)	6002200	
(C) Others (including rollovers)	2a(1)(C)	510449	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		10945100

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	280794	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		280794

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	184747	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		184747

(3) Rents	2b(3)		
-----------------	--------------	--	--

(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	-5778539	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		-5778539

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)	-551154	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-551154
(6) Net investment gain (loss) from common/collective trusts	2b(6)		1382203
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		20803123
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		27266274

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	25975661	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		25975661
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	177060	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		177060
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		26152721

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1113553
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☒ Unqualified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☐ Yes ☒ No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: DELOITTE & TOUCHE LLP

(2) EIN: 13-3891517

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

- 4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		10000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	

- 5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If yes, enter the amount of any plan assets that reverted to the employer this year ☐ Yes ☒ No Amount:

- 5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)

5b(2) EIN(s)

5b(3) PN(s)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)



Georgia Gulf Corporation
115 Perimeter Center Place / Suite 460
Atlanta, GA 30346
(770) 395-4500 FAX (770) 395-4529

January 8, 2010

EBSA/NCS
Attn: EFAST
3833 Greenway Drive
Lawrence, KS 66046-1290

To Whom It May Concern:

This is in response to the letters received from the Department of Labor dated December 23, 2009. Attached are the following documents to satisfy the reasons stated for rejection.

- Copy of Letters from the DOL stating reasons for rejection (Case No. 09-2658D and Case No. 09-2659D)
- Amended 2006 5500 for the Georgia Gulf Corp. Savings & Capital Growth Plan (original 5500 cover page attached for your reference)
- Correct Schedule H for the 2006 5500
- Revised Independent Auditors' Report for the 2006 5500 filing
- Revised Independent Auditors' Report for the 2007 5500 filing

The error in the 2006 5500 filing was a draft of Schedule H was submitted rather than the final schedule. The attached and final 2006 Schedule H end of year asset balance agrees with the 2007 beginning of the year asset balance.

Hopefully this satisfies the concerns expressed but if not please let me know.

Sincerely,

Michael L. Smith
Plan Administrator

Attachments

**SCHEDULE H
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under Section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

► File as an attachment to Form 5500.

Official Use Only

OMB No. 1210-0110

2006**This Form is Open to
Public Inspection.**

For calendar year 2006 or fiscal plan year beginning

and ending

A Name of plan

GEORGIA GULF CORP. SAVINGS & CAPITAL GROWTH PLAN

B Three-digit

plan number ►

002

C Plan sponsor's name as shown on line 2a of Form 5500

GEORGIA GULF CORPORATION

D Employer Identification Number

58-1563799

Part I **Asset and Liability Statement**

- 1** Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets

	(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	15495	0
b Receivables (less allowance for doubtful accounts):		
(1) Employer contributions	62234	59593
(2) Participant contributions	162790	158442
(3) Other		
c General investments:		
(1) Interest-bearing cash (include money market accounts & certificates of deposit)		
(2) U.S. Government securities		
(3) Corporate debt instruments (other than employer securities):		
(A) Preferred		
(B) All other		
(4) Corporate stocks (other than employer securities):		
(A) Preferred		
(B) Common		
(5) Partnership/joint venture interests		
(6) Real estate (other than employer real property)		
(7) Loans (other than to participants)		
(8) Participant loans	4762434	4490539
(9) Value of interest in common/collective trusts	60204686	60120195
(10) Value of interest in pooled separate accounts		
(11) Value of interest in master trust investment accounts		
(12) Value of interest in 103-12 investment entities		
(13) Value of interest in registered investment companies (e.g., mutual funds)	144517095	151784156
(14) Value of funds held in insurance co. general account (unallocated contracts) ..		
(15) Other		

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

v9.0

Schedule H (Form 5500) 2006



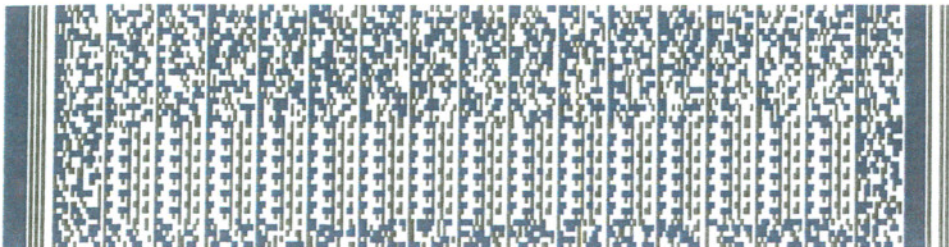
1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	d(1)	17579713	11784330
(2) Employer real property	d(2)		
e Buildings and other property used in plan operation.	e		
f Total assets (add all amounts in lines 1a through 1e)	f	227304447	228397255
Liabilities			
g Benefit claims payable	g	47078	26333
h Operating payables.	h		
i Acquisition indebtedness	i		
j Other liabilities	j		
k Total liabilities (add all amounts in lines 1g through 1j)	k	47078	26333
Net Assets			
l Net assets (subtract line 1k from line 1f)	l	227257369	228370922

Part II Income and Expense Statement

- 2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.	a(1)(A)	4432451	
(B) Participants	a(1)(B)	6002200	
(C) Others (including rollovers)	a(1)(C)	510449	
(2) Noncash contributions	a(2)		
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2)	a(3)		10945100
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	b(1)(A)		
(B) U.S. Government securities	b(1)(B)		
(C) Corporate debt instruments	b(1)(C)		
(D) Loans (other than to participants)	b(1)(D)		
(E) Participant loans	b(1)(E)	280794	
(F) Other	b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	b(1)(G)		280794
(2) Dividends: (A) Preferred stock	b(2)(A)		
(B) Common stock	b(2)(B)	184747	
(C) Total dividends. Add lines 2b(2)(A) and (B)	b(2)(C)		184747
(3) Rents	b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds ..	b(4)(A)	-5778539	
(B) Aggregate carrying amount (see instructions)	b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result. .	b(4)(C)		-5778539

v9.0

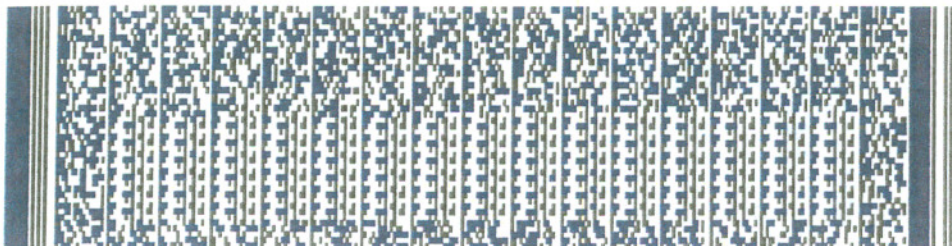


	(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	b(5)(A)	
(B) Other	b(5)(B)	-551154
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	b(5)(C)	-551154
(6) Net investment gain (loss) from common/collective trusts	b(6)	1382203
(7) Net investment gain (loss) from pooled separate accounts	b(7)	
(8) Net investment gain (loss) from master trust investment accounts	b(8)	
(9) Net investment gain (loss) from 103-12 investment entities	b(9)	
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	b(10)	20803123
c Other income	c	
d Total income. Add all income amounts in column (b) and enter total	d	27266274
Expenses		
e Benefit payment and payments to provide benefits:		
(1) Directly to participants or beneficiaries, including direct rollovers	e(1)	25975661
(2) To insurance carriers for the provision of benefits.	e(2)	
(3) Other	e(3)	
(4) Total benefit payments. Add lines 2e(1) through (3)	e(4)	25975661
f Corrective distributions (see instructions)	f	
g Certain deemed distributions of participant loans (see instructions)	g	
h Interest expense	h	
i Administrative expenses: (1) Professional fees	i(1)	
(2) Contract administrator fees	i(2)	177060
(3) Investment advisory and management fees	i(3)	
(4) Other	i(4)	
(5) Total administrative expenses. Add lines 2i(1) through (4)	i(5)	177060
j Total expenses. Add all expense amounts in column (b) and enter total	j	26152721
Net Income and Reconciliation		
k Net income (loss) (subtract line 2j from line 2d)	k	1113553
l Transfers of assets		
(1) To this plan	l(1)	
(2) From this plan	l(2)	

Part III Accountant's Opinion

- 3** Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500.
Complete line 3d if an opinion is not attached.
- a** The attached opinion of an independent qualified public accountant for this plan is (see instructions):
 (1) ☒ Unqualified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse
- b** Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☐ Yes ☒ No
- c** Enter the name and EIN of the accountant (or accounting firm) ▶ 13-3891517
DELOITTE & TOUCHE LLP
- d** The opinion of an independent qualified public accountant is **not attached** because:
 (1) ☐ this form is filed for a CCT, PSA or MTIA. (2) ☐ it will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

v9.0



Part IV Transactions During Plan Year

- 4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, or 5. 103-12 IEs also do not complete 4j.

During the plan year:

	Yes	No	Amount
a Did the employer fail to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked on line 4d.)		X	
e Was this plan covered by a fidelity bond?	X		10,000,000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	

- 5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? If yes, enter the amount of any plan assets that reverted to the employer this year. ☐ Yes ☒ No **Amount** _____

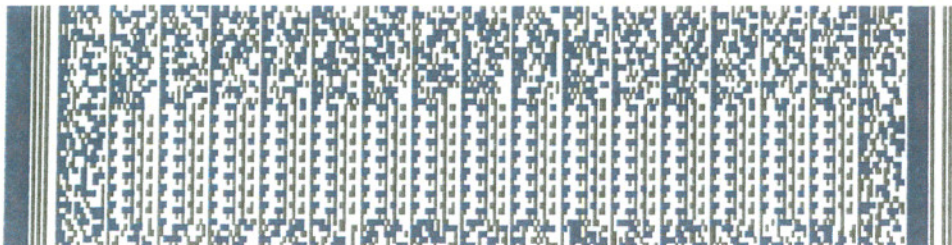
- 5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions).

5b(1) Name of plan(s)

5b(2) EIN(s)

5b(3) PN(s)

v9.0





CERTIFIED MAIL, RETURN RECEIPT REQUESTED

DEC 23 2009

Plan Administrator
Georgia Gulf Corporation Savings & Capital Growth Plan
Georgia Gulf Corporation
115 Perimeter Center Place, Suite 460
Atlanta, GA 30346

WARNING: Read this Notice carefully. **YOU** must file a written response within 45-days of the date of this Notice to avoid potential civil penalties authorized by Title I of ERISA. The law does not allow for extensions of time to respond to this Notice, therefore, no extensions will be granted by the Department.

**RE: NOTICE OF REJECTION OF THE FORM 5500 ANNUAL REPORT OF
GEORGIA GULF CORPORATION SAVINGS & CAPITAL GROWTH PLAN
FOR 2006.**

Case No. 09-2658D

Employer Identification Number:	58-1563799
Plan Number:	002
Plan Year Ended:	December 31, 2006

Dear Plan Administrator:

This letter notifies you that the U.S. Department of Labor ("Department") has rejected the 2006 Form 5500 Annual Report for the above-referenced Plan ("Plan") pursuant to Section 104(a)(4) of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended. The Department has determined that you have failed to provide certain material information required to be part of the Annual Report filed pursuant to Section 101(b)(1) of ERISA and the regulations issued there under.

Reasons for Rejection

The following reporting and disclosure deficiency must be corrected to remedy this filing:

1. The independent qualified public accountant (IQPA) inappropriately indicated in their report that their audit was conducted in accordance with the standards of the Public Company Accounting Oversight Board, rather than generally accepted auditing standards as required by ERISA.

ERISA Section 103(a)(3)(A) states, in part, that:

... the plan administrator shall engage, on behalf of all plan participants, an independent qualified public accountant, who shall conduct an examination of any financial statements of the plan ... to enable the accountant to form an opinion as to whether the financial statements and schedules are presented fairly in conformity with generally accepted accounting principles. Such an examination shall be conducted in accordance with generally accepted auditing standards.

In their report, the independent qualified public accountant stated they conducted their audit in accordance with the standards of the Public Company Accounting Oversight Board (PCAOB). The standards established by the PCAOB apply to financial statements filed with the Securities Exchange Commission, not financial statement of employee benefit plans filed with the Department pursuant to ERISA. Accordingly, reference by the auditor in the report to the standards of the PCAOB is inappropriate.

2. The instructions to Schedule H: Financial Information (for large plans) require that amounts reported in Part 1, column (a) – assets and liabilities as of the beginning of the year, must be the same as those reported at the end of the prior plan year for the corresponding line items. Your filing failed to meet this requirement:

Total End of Year Assets reported for 2006 – [Form 5500, Schedule H, Part I, Line 1f, column (b)]:	\$229,490,849.	<i>see Amended</i>
Total Beginning of Year Assets reported for 2007] – [Form 5500, Schedule H, Part I, Line 1f, column (a)]:	\$228,370,922	
Difference	<u>\$ 1,119,927</u>	

Your correction of this deficiency may affect the information reported in other items and in the annual reports for subsequent years.

Pursuant to Section 104(a)(5) and 502(c)(2) of ERISA, an annual report which is rejected under Section 104(a)(4) for a failure to provide material information will be treated as a failure to file an annual report unless a revised report satisfactory to the Department is filed within **45-days** of the date of this Notice of Rejection. In such a case, the Secretary may bring a civil action or take any other action authorized by Title I of ERISA, including assessment of a civil penalty of up to \$1,100 per day from the date on which the annual report was due (determined without regard to any extension for filing).

ACTION TO BE TAKEN BY YOU

To avoid possible civil penalties, **within 45-days** you must complete **both** of the following **two** actions:

1. **File an Acceptable, Amended 2007 Plan Year Annual Report**

Follow the instructions to the Form 5500 for amending an annual report. Be certain to file

- Complete, sign and date Form 5500 regardless of the deficiencies you are correcting. You may also need to include completed schedules and/or attachments that will correct the above cited deficiencies.
- Be certain to check box B(2) on Page 1 of the Form 5500. If your filing is prepared by using software, do not check this box manually.
- Do not use a photocopy of your previously filed Form 5500 to amend your filing. Only filings made using official government printed forms or government-approved software will be accepted for processing.
- The amended filing must be sent to the EFAST Processing Center in Lawrence, Kansas (See Section 3, "Where to File" on Page 5 of the Instructions).

Note: Do not attach schedules or attachments that are not being amended. Only filings made using official government printed forms or government-approved software will be accepted.

The amended filing must be sent to either of the following addresses:

Via Mail

EBSA
P.O. Box 7043
Lawrence, KS 66044-7043

Via Private Delivery Service

EBSA/NCS
Attn: EFAST
3833 Greenway Drive
Lawrence, KS 66046-1290

For amending filings electronically, see the most current Form 5500 Annual Return/Report instructions.

2. Send a Copy of the Amended Filing to This Office

A copy of the amended filing must be sent to either of the following addresses:

Via Mail

Roeda Miller (Case No. 09-2658D)
U.S. Department of Labor
Office of the Chief Accountant
200 Constitution Avenue, N.W.,
Suite 400
Washington, DC 20210

✓ Via Private Delivery Service

Roeda Miller (Case No. 09-2658D)
U.S. Department of Labor
Office of the Chief Accountant
122 C Street, N.W.,
Suite 400
Washington, DC 20001-2109

To help ensure that your response is in compliance with this request:

- Include the case number (09-2658D) in your response.
- Verify that all correspondence is signed by the Plan Administrator or a representative duly authorized by a power of attorney.

You may use U.S. Postal Service certified mail or other forms of tracked delivery service to assure yourself that the Department has received your correspondence.

All correspondence must be signed by the Plan Administrator or by a representative duly authorized by a power of attorney.

Note: There are no provisions for extensions of time for correcting your filing and responding to this Notice.

Plan Administrators in Bankruptcy

If you or the plan sponsor are currently a debtor in a bankruptcy petition, then provide us with detailed information concerning the bankruptcy proceeding, including but not limited to the following information: (1) the petition filing date; (2) case number; (3) court where the petition was filed; (4) the chapter under which bankruptcy protection was sought; (5) your bankruptcy counsel's contact information, and (6) the contact information of the bankruptcy trustee, if one was appointed.

The Department may have further comments regarding this filing or your response.

If you have any questions, please contact me at (202) 693-8383. (This is not a toll-free number).

Sincerely,

A handwritten signature in blue ink that reads "Roeda E. Miller". The signature is written in a cursive style with a large, looped "R" and a clear "E" and "M".

Roeda E. Miller
Reporting Compliance Specialist



CERTIFIED MAIL, RETURN RECEIPT REQUESTED

DEC 23 2009

Plan Administrator
Georgia Gulf Corporation Savings & Capital Growth Plan
Georgia Gulf Corporation
115 Perimeter Center Place, Suite 460
Atlanta, GA 30346

WARNING: Read this Notice carefully. **YOU** must file a written response within **45-days** of the date of this Notice to avoid potential civil penalties authorized by Title I of ERISA. The law does not allow for extensions of time to respond to this Notice, therefore, no extensions will be granted by the Department.

**RE: NOTICE OF REJECTION OF THE FORM 5500 ANNUAL REPORT OF
GEORGIA GULF CORPORATION SAVINGS & CAPITAL GROWTH PLAN
FOR 2007.**

Case No. 09-2659D

Employer Identification Number:	58-1563799
Plan Number:	002
Plan Year Ended:	December 31, 2007

Dear Plan Administrator:

This letter notifies you that the U.S. Department of Labor ("Department") has rejected the 2007 Form 5500 Annual Report for the above-referenced Plan ("Plan") pursuant to Section 104(a)(4) of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended. The Department has determined that you have failed to provide certain material information required to be part of the Annual Report filed pursuant to Section 101(b)(1) of ERISA and the regulations issued there under.

Reasons for Rejection

The following reporting and disclosure deficiency must be corrected to remedy this filing:

1. The independent qualified public accountant (IQPA) inappropriately indicated in their report that their audit was conducted in accordance with the standards of the Public Company Accounting Oversight Board, rather than generally accepted auditing standards as required by ERISA.

ERISA Section 103(a)(3)(A) states, in part, that:

... the plan administrator shall engage, on behalf of all plan participants, an independent qualified public accountant, who shall conduct an examination of any financial statements of the plan ... to enable the accountant to form an opinion as to whether the financial statements and schedules are presented fairly in conformity with generally accepted accounting principles. Such an examination shall be conducted in accordance with generally accepted auditing standards.

In their report, the independent qualified public accountant stated they conducted their audit in accordance with the standards of the public Company Accounting Oversight Board (PCAOB). The standards established by the PCAOB apply to financial statements filed with the Securities Exchange Commission, not financial statement of employee benefit plans filed with the Department pursuant to ERISA. Accordingly, reference by the auditor in the report to the standards of the PCAOB is inappropriate.

2. The instructions to Schedule H: Financial Information (for large plans) require that amounts reported in Part 1, column (a) – assets and liabilities as of the beginning of the year, must be the same as those reported at the end of the prior plan year for the corresponding line items. Your filing failed to meet this requirement:

CORRECT

Total Beginning of Year Assets reported for 2007] –
[Form 5500, Schedule H, Part I, Line 1f, column (a)]: \$228,370,922

AMENDED

Total End of Year Assets reported for 2006 –
[Form 5500, Schedule H, Part I, Line 1f, column (b)]: \$229,490,849.

Difference -\$ 1,119,927

Your correction of this deficiency may affect the information reported in other items and in the annual reports for subsequent years.

Pursuant to Section 104(a)(5) and 502(c)(2) of ERISA, an annual report which is rejected under Section 104(a)(4) for a failure to provide material information will be treated as a failure to file an annual report unless a revised report satisfactory to the Department is filed within **45-days** of the date of this Notice of Rejection. In such a case, the Secretary may bring a civil action or take any other action authorized by Title I of ERISA, including assessment of a civil penalty of up to \$1,100 per day from the date on which the annual report was due (determined without regard to any extension for filing).

ACTION TO BE TAKEN BY YOU

To avoid possible civil penalties, **within 45-days** you must complete **both** of the following **two** actions:

1. **File an Acceptable, Amended 2007 Plan Year Annual Report**

Follow the instructions to the Form 5500 for amending an annual report. Be certain to file

- Complete, sign and date Form 5500 regardless of the deficiencies you are correcting. You may also need to include completed schedules and/or attachments that will correct the above cited deficiencies.
- Be certain to check box B(2) on Page 1 of the Form 5500. If your filing is prepared by using software, do not check this box manually.
- Do not use a photocopy of your previously filed Form 5500 to amend your filing. Only filings made using official government printed forms or government-approved software will be accepted for processing.
- The amended filing must be sent to the EFAST Processing Center in Lawrence, Kansas (See Section 3, "Where to File" on Page 5 of the Instructions).

Note: Do not attach schedules or attachments that are not being amended. Only filings made using official government printed forms or government-approved software will be accepted.

The amended filing must be sent to either of the following addresses:

Via Mail

EBSA
P.O. Box 7043
Lawrence, KS 66044-7043

 Via Private Delivery Service

EBSA/NCS
Attn: EFAST
3833 Greenway Drive
Lawrence, KS 66046-1290

For amending filings electronically, see the most current Form 5500 Annual Return/Report instructions.

2. Send a Copy of the Amended Filing to This Office

A copy of the amended filing must be sent to either of the following addresses:

Via Mail

Roeda Miller (Case No. 09-2659D)
U.S. Department of Labor
Office of the Chief Accountant
200 Constitution Avenue, N.W.,
Suite 400
Washington, DC 20210

Via Private Delivery Service

Roeda Miller (Case No. 09-2659D)
U.S. Department of Labor
Office of the Chief Accountant
122 C Street, N.W.,
Suite 400
Washington, DC 20001-2109

To help ensure that your response is in compliance with this request:

- Include the case number (10-D) in your response.
- Verify that all correspondence is signed by the Plan Administrator or a representative duly authorized by a power of attorney.

You may use U.S. Postal Service certified mail or other forms of tracked delivery service to assure yourself that the Department has received your correspondence.

All correspondence must be signed by the Plan Administrator or by a representative duly authorized by a power of attorney.

Note: There are no provisions for extensions of time for correcting your filing and responding to this Notice.

Plan Administrators in Bankruptcy

If you or the plan sponsor are currently a debtor in a bankruptcy petition, then provide us with detailed information concerning the bankruptcy proceeding, including but not limited to the following information: (1) the petition filing date; (2) case number; (3) court where the petition was filed; (4) the chapter under which bankruptcy protection was sought; (5) your bankruptcy counsel's contact information, and (6) the contact information of the bankruptcy trustee, if one was appointed.

The Department may have further comments regarding this filing or your response.

If you have any questions, please contact me at (202) 693-8383. (This is not a toll-free number).

Sincerely,

A handwritten signature in blue ink that reads "Roeda E. Miller". The signature is fluid and cursive, with the first name "Roeda" being more prominent.

Roeda E. Miller
Reporting Compliance Specialist

Form 5500

Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed under sections 104 and 4065 of the Employee
Retirement Income Security Act of 1974 (ERISA) and sections 6047(e),
6057(b), and 6058(a) of the Internal Revenue Code (the Code).▶ Complete all entries in accordance with
the instructions to the Form 5500.Official Use Only
OMB Nos. 1210-0110
1210-0089

2006

This Form is Open to
Public Inspection.

Part I Annual Report Identification Information

For the calendar plan year 2006 or fiscal plan year beginning

and ending

- A This return/report is for: (1) ☐ a multiemployer plan; (3) ☐ a multiple-employer plan; or
(2) ☒ a single-employer plan (other than a (4) ☐ a DFE (specify) _____
multiple-employer plan);
- B This return/report is: (1) ☐ the first return/report filed for the plan; (3) ☐ the final return/report filed for the plan;
(2) ☒ an amended return/report; (4) ☐ a short plan year return/report (less than 12 months).
- C If the plan is a collectively-bargained plan, check here
- D If filing under an extension of time or the DFVC program, check box and attach required information. (see instructions)

Part II Basic Plan Information — enter all requested information.

1a Name of plan

GEORGIA GULF CORP. SAVINGS & CAPITAL GROWTH PLAN

1b Three-digit
plan number (PN) ▶

002

1c Effective date of plan (mo., day, yr.)
01/01/1985

2a Plan sponsor's name and address (employer, if for a single-employer plan)

(Address should include room or suite no.)

GEORGIA GULF CORPORATION

2b Employer Identification Number (EIN)
58-15637992c Sponsor's telephone number
770-395-45002d Business code (see instructions)
325100

115 PERIMETER CENTER PLACE, STE 460

ATLANTA

GA 30346-0000

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report if it is being filed electronically, and to the best of my knowledge and belief, it is true, correct and complete.



Signature of plan administrator

Date

1/8/10

MICHAEL L. SMITH

JODELL AYERS

Type or print name of individual signing as plan administrator



Signature of employer/plan sponsor/DFE

Date

1/8/10

MICHAEL L. SMITH

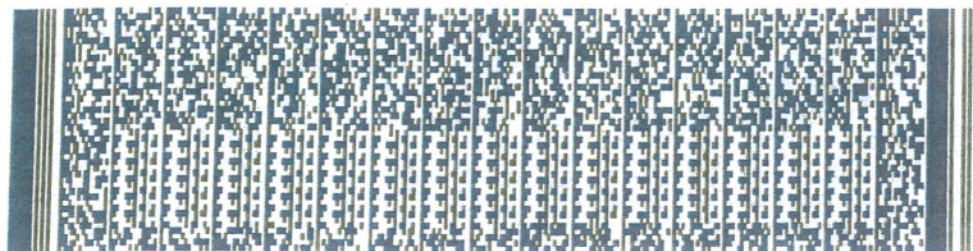
JODELL AYERS

Type or print name of individual signing as employer, plan sponsor or DFE

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

v9.0

Form 5500 (2006)



3a Plan administrator's name and address (If same as plan sponsor, enter "Same")
SAME

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report below:

b EIN

c PN

a Sponsor's name

5 Preparer information (optional) **a** Name (including firm name, if applicable) and address

b EIN

c Telephone number

6 Total number of participants at the beginning of the plan year	6	2623
7 Number of participants as of the end of the plan year (welfare plans complete only lines 7a, 7b, 7c, and 7d)		
a Active participants	7a	2352
b Retired or separated participants receiving benefits	7b	0
c Other retired or separated participants entitled to future benefits	7c	214
d Subtotal. Add lines 7a, 7b, and 7c	7d	2566
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	7e	0
f Total. Add lines 7d and 7e	7f	2566
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	7g	1526
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	7h	4
i If any participant(s) separated from service with a deferred vested benefit, enter the number of separated participants required to be reported on a Schedule SSA (Form 5500)	7i	15

8 Benefits provided under the plan (complete 8a and 8b, as applicable)

- a** ☒ Pension benefits (check this box if the plan provides pension benefits and enter the applicable pension feature codes from the List of Plan Characteristics Codes printed in the instructions): 2E 2F 2G 2J 2K 3H 2O
- b** ☐ Welfare benefits (check this box if the plan provides welfare benefits and enter the applicable welfare feature codes from the List of Plan Characteristics Codes printed in the instructions):

9a Plan funding arrangement (check all that apply)

- (1) ☐ Insurance
- (2) ☐ Code section 412(i) insurance contracts
- (3) ☒ Trust
- (4) ☐ General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- (1) ☐ Insurance
- (2) ☐ Code section 412(i) insurance contracts
- (3) ☒ Trust
- (4) ☐ General assets of the sponsor

v9.0



ORIGINAL

Form **5500**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

► Complete all entries in accordance with the instructions to the Form 5500.

Official Use Only
OMB Nos. 1210 - 0110
1210 - 0089

2006

This Form is Open to
Public Inspection.

Part I Annual Report Identification Information

For the calendar plan year 2006 or fiscal plan year beginning

and ending

- A** This return/report is for: (1) ☐ a multiemployer plan; (3) ☐ a multiple-employer plan; or
(2) ☒ a single-employer plan (other than a multiple-employer plan); (4) ☐ a DFE (specify) _____

- B** This return/report is: (1) ☐ the first return/report filed for the plan; (3) ☐ the final return/report filed for the plan;
(2) ☐ an amended return/report; (4) ☐ a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here _____ ► ☐

D If filing under an extension of time or the DFVC program, check box and attach required information. (see instructions). _____ ► ☐

Part II Basic Plan Information — enter all requested information.

1a Name of plan
GEORGIA GULF CORP. SAVINGS & CAPITAL GROWTH PLAN

1b Three-digit plan number (PN) ► 002

1c Effective date of plan (mo., day, yr.)
01/01/1985

2a Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
GEORGIA GULF CORPORATION

2b Employer Identification Number (EIN)
58-1563799

2c Sponsor's telephone number
770-395-4500

2d Business code (see instructions)
325100

115 PERIMETER CENTER PLACE, STE 460

ATLANTA

GA

30346-0000

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report if it is being filed electronically, and to the best of my knowledge and belief, it is true, correct and complete.

SIGN
HERE

Signature of plan administrator

Date

10/15/07
JODELL AYERS

Type or print name of individual signing as plan administrator

SIGN
HERE

Signature of employer/plan sponsor/DFE

Date

10/15/07
JODELL AYERS

Type or print name of individual signing as employer, plan sponsor or DFE

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

v9.0

Form **5500** (2006)

10 Schedules attached (Check all applicable boxes and, where indicated, enter the number attached. See instructions.)

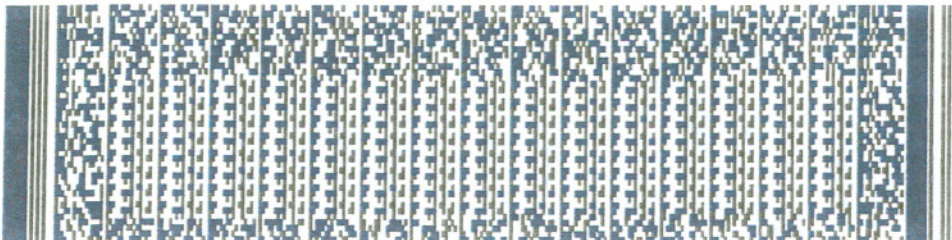
a Pension Benefit Schedules

- (1) ☒ R (Retirement Plan Information)
(2) ☐ B (Actuarial Information)
(3) ☒ E (ESOP Annual Information)
(4) ☒ SSA (Separated Vested Participant Information)

b Financial Schedules

- (1) ☒ H (Financial Information)
(2) ☐ I (Financial Information -- Small Plan)
(3) ☐ A (Insurance Information)
(4) ☒ C (Service Provider Information)
(5) ☒ D (DFE/Participating Plan Information)
(6) ☐ G (Financial Transaction Schedules)

v9.1



INDEPENDENT AUDITORS' REPORT

To the Participants in and Plan Administrator of
Georgia Gulf Corporation
Savings and Capital Growth Plan:

We have audited the accompanying statements of net assets available for benefits of the Georgia Gulf Corporation Savings and Capital Growth Plan (the "Plan") as of December 31, 2006 and 2005, and the related statement of changes in net assets available for benefits for the year ended December 31, 2006. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, such financial statements present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2006 and 2005, and the changes in net assets available for benefits for the year ended December 31, 2006 in conformity with accounting principles generally accepted in the United States of America.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedule is presented for the purpose of additional analysis and is not a required part of the basic financial statements, but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The supplemental schedule is the responsibility of the Plan's management. Such schedule has been subjected to the auditing procedures applied in our audit of the basic 2006 financial statements and, in our opinion, is fairly stated in all material respects when considered in relation to the basic 2006 financial statements taken as a whole.

Deloitte + Touche LLP

June 28, 2007



Deloitte & Touche LLP
191 Peachtree Street
Suite 1500
Atlanta, GA 30303-1943
USA

Tel: +1 404 220 1500
Fax: +1 404 220 1583
www.deloitte.com

INDEPENDENT AUDITORS' REPORT

To the Participants in and Plan Administrator of
Georgia Gulf Corporation Savings and
Capital Growth Plan:

We have audited the accompanying statements of net assets available for benefits of the Georgia Gulf Corporation Savings and Capital Growth Plan (the "Plan") as of December 31, 2007 and 2006, and the related statement of changes in net assets available for benefits for the year ended December 31, 2007. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, such financial statements present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2007 and 2006, and the changes in net assets available for benefits for the year ended December 31, 2007 in conformity with accounting principles generally accepted in the United States of America.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedule is presented for the purpose of additional analysis and is not a required part of the basic financial statements, but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The supplemental schedule is the responsibility of the Plan's management. Such schedule has been subjected to the auditing procedures applied in our audit of the basic 2007 financial statements and, in our opinion, is fairly stated in all material respects when considered in relation to the basic 2007 financial statements taken as a whole.

Deloitte + Touche LLP

June 30, 2008



January 20, 2010

GEORGIA GULF CORPORATION
GEORGIA GULF CORP. SAVINGS & CAPITAL GROWTH PLAN
115 PERIMETER CENTER PLACE, STE 460
ATLANTA, GA 30346

Employer Identification Number: 581563799
Plan Number: 002

Dear Plan Administrator:

We are in receipt of the document submitted as your Form 5500 Annual Return/Report. At this time, the document is being returned to you because it was not filed in a government-approved format. The content of your filing has not been reviewed.

Section 109 of the Employee Retirement Income Security Act of 1974 (ERISA) provides that the Secretary of the Department of Labor may require that information submitted in an annual report under Title I of ERISA must be submitted as the Secretary may prescribe. Section 6058(a) of the Internal Revenue Code (IRC) and the regulations thereunder prescribe the manner in which information must be submitted by plans that have a filing requirement under the IRC. Effective on January 1, 2010, all 5500 Plan Year 2009 and later Annual Return/Reports, as well as late and amended Annual Return/Reports, must be submitted electronically. (See the DOL web site at www.efast.dol.gov for information on filing the Form 5500 Series Annual Return/Report electronically.)

ACTION TO BE TAKEN BY YOU

To avoid possible civil penalties, you must submit a Form 5500 Annual Return/Report in an electronic format within 45 days from the date of this letter. (See the website www.efast.dol.gov for information on filing electronically.)

IF YOU TAKE NO ACTION

Failure to submit your filing in an approved format may subject you to civil penalties of up to \$1,100 per day pursuant to ERISA section 502(c)(2) and \$25 a day (up to \$15,000) pursuant to IRC section 6652(d) (1) for failing to file a complete and accurate Annual Return/Report.

If you have any questions regarding this letter or need assistance in preparing your filing, please contact EBSA toll-free at (866) 463-3278, Monday through Friday.

Sincerely,

Chief, EFAST Processing
Employee Benefits Security Administration
EFAST Program