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 01/01/2009 and ending 12/31/2009

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] 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. . . . . ▶ [X]

D Check box if filing under:
- [X] 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 CORPORATION RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 001

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 PL STE 460
ATLANTA, GA 30346-1240

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.	10/14/2010	MICHAEL L. SMITH
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2010	MICHAEL L. SMITH
	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 PL STE 460
ATLANTA, GA 30346-1240

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**	3672
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**	1824
b	Retired or separated participants receiving benefits	**6b**	555
c	Other retired or separated participants entitled to future benefits	**6c**	1075
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	3454
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	83
f	Total. Add lines **6d** and **6e**	**6f**	3537
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	68
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:
1C 1D 1G 1I 3H

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)	X	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)	X	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)	X	**R** (Retirement Plan Information)
(2)		**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
(3)	X	**SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

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

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan
GEORGIA GULF CORPORATION RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
GEORGIA GULF CORPORATION

D Employer Identification Number (EIN)
58-1563799

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1	Enter the valuation date: Month 01 Day 01 Year 2009			
2	Assets:			
a	Market value	**2a**		95196103
b	Actuarial value	**2b**		104715713
3	Funding target/participant count breakdown		**(1)** Number of participants	**(2)** Funding Target
a	For retired participants and beneficiaries receiving payment	**3a**	568	30028016
b	For terminated vested participants	**3b**	964	19463778
c	For active participants:			
	(1) Non-vested benefits	**3c(1)**		1566297
	(2) Vested benefits	**3c(2)**		40675368
	(3) Total active	**3c(3)**	2140	42241665
d	Total	**3d**	3672	91733459
4	If the plan is at-risk, check the box and complete items (a) and (b) [ ]			
a	Funding target disregarding prescribed at-risk assumptions	**4a**		
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	**4b**		
5	Effective interest rate	**5**		8.12 %
6	Target normal cost	**6**		1297391

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE

09/29/2010
Signature of actuary — Date

RACHEL ROBINSON
Type or print name of actuary

08-05553
Most recent enrollment number

TOWERS WATSON PENNSYLVANIA INC.
Firm name

404-365-1982
Telephone number (including area code)

3500 LENOX ROAD, SUITE 900
ATLANTA, GA 30326-4238
Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions [ ]

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	15312094	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8)	15312094	0
10	Interest on item 9 using prior year's actual return of -26.30 %	-4027081	
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		0
	b Interest on (a) using prior year's effective rate of 6.13 %		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Reduction in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12)	11285013	0

Part III Funding percentages

14	Funding target attainment percentage	14	101.85 %
15	Adjusted funding target attainment percentage	15	114.15 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	123.87 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
			Totals ► 18(b)	0	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contribution from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	0

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of Quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:

a Segment rates:

1st segment: %	2nd segment: %	3rd segment: %	[X] N/A, full yield curve used

b Applicable month (enter code) **21b** 3

22 Weighted average retirement age **22** 62

23 Mortality table(s) (see instructions) [ ] Prescribed - combined [X] Prescribed - separate [ ] Substitute

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ..... [ ] Yes [X] No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ..... [X] Yes [ ] No

26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment..... [X] Yes [ ] No

27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment..... **27**

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years **28** 0

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)..... **29** 0

30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)..... **30** 0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)..... **31** 0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment.....	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount **33**

34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33)..... **34** 0

	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	0	0	0

36 Additional cash requirement (item 34 minus item 35)..... **36** 0

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)..... **37** 0

38 Interest-adjusted excess contributions for current year (see instructions)..... **38** 0

39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)..... **39** 0

40 Unpaid minimum required contribution for all years **40** 0

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

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A Name of plan
GEORGIA GULF CORPORATION RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

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 Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . [X] Yes [ ] No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

HARBOR FUNDS

34-1953399

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

TOWERS PERRIN

23-1159360

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	NONE	499681	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

(a) Enter name and EIN or address (see instructions)

ALLIANCE BERNSTEIN, L.P.

13-4064930

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
51 68	NONE	124163	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

(a) Enter name and EIN or address (see instructions)

MONTAG & CALDWELL

58-1022504

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
51 68	NONE	74208	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

(a) Enter name and EIN or address (see instructions)

WELLS CAPITAL MANAGEMENT

95-3692822

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21	NONE	69099	Yes [ ] No [ ]	Yes [ ] No [ ]		Yes [ ] No [ ]

(a) Enter name and EIN or address (see instructions)

NORTHERN TRUST COMPANY

36-1561860

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
51 68	NONE	63515	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

(a) Enter name and EIN or address (see instructions)

BUCKHEAD CAPITAL MANAGEMENT, L.L.C

52-2552872

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
51 68 71	NONE	31641	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
WELLS CAPITAL MANAGEMENT 95-3692822	51 68	INDIRECT COMPENSATION DISCLOSURE

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
ROXBURY CAPITAL MANAGEMENT 6001 SHADY OAK RD MINNETONKA, MN 55343	51 68	INDIRECT COMPENSATION DISCLOSURE

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN;
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN;
c Position:	
d Address:	**e** Telephone:

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **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 01/01/2009 and ending 12/31/2009

A Name of plan
GEORGIA GULF CORPORATION RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
GEORGIA GULF CORPORATION

D Employer Identification Number (EIN)
58-1563799

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: COLTV GOVT STIF REGISTERED

b Name of sponsor of entity listed in (a): NORTHERN TRUST

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
45-6138589-068	C	14496795

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

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 01/01/2009 and ending 12/31/2009

A Name of plan
GEORGIA GULF CORPORATION RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	322561	295704
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)	58500	58500
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	34043396	34163972
(5) Partnership/joint venture interests	1c(5)	2726455	1823810
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	19239929	14496795
(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)	39239638	58696965
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(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	95630479	109535746
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		96541
i	Acquisition indebtedness	1i		
j	Other liabilities	1j	434376	423237
k	Total liabilities (add all amounts in lines 1g through1j)	1k	434376	519778
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	95196103	109015968

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	2a(1)(A)		
	(B) Participants	2a(1)(B)		
	(C) Others (including rollovers)	2a(1)(C)	40511	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		40511
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)		
	(F) Other	2b(1)(F)	545	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		545
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)	680405	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1678518	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		2358923
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	41042116	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	38120048	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		2922068

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	4535729	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		4535729
(6) Net investment gain (loss) from common/collective trusts	2b(6)		43928
(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)		8399092
c Other income	2c		17022
d Total income. Add all **income** amounts in column (b) and enter total	2d		18317818
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3515456	
(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)		3515456
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)	499681	
(2) Contract administrator fees	2i(2)	63515	
(3) Investment advisory and management fees	2i(3)	299111	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		862307
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		4377763
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		13940055
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		120190

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) [X] Disclaimer (4) [ ] Adverse

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

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

(1) Name: DELOITTE & TOUCHE (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.)	4a		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.)	4b		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.)	4c		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.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	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?	4f		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?	4g		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?	4h		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.)	4i	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.)	4j	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?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m			
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.	4n			

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)

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 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 01/01/2009 and ending 12/31/2009

A Name of plan
GEORGIA GULF CORPORATION RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

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 Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 36-3046063

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year. **3** 78

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... [X] **Yes** [ ] **No** [ ] **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 **a** Enter the minimum required contribution for this plan year **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... [ ] **Yes** [ ] **No** [ ] **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... [ ] **Yes** [ ] **No** [X] **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box. ..... [ ] **Increase** [X] **Decrease** [ ] **Both** [ ] **No**

Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... [ ] **Yes** [ ] **No**

11 **a** Does the ESOP hold any preferred stock? ..... [ ] **Yes** [ ] **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... [ ] **Yes** [ ] **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... [ ] **Yes** [ ] **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

14 Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	**14a**	
b The plan year immediately preceding the current plan year	**14b**	
c The second preceding plan year	**14c**	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

19 If the total number of participants is 1,000 or more, complete items (a) through (c)

a Enter the percentage of plan assets held as:
Stock: 54% Investment-Grade Debt: 23% High-Yield Debt: _____% Real Estate: 3% Other: 20%

b Provide the average duration of the combined investment-grade and high-yield debt:
☒ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate item 19(b)?
☐ Effective duration ☐ Macaulay duration ☒ Modified duration ☐ Other (specify):

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Atlanta, GA 30303-1943
USA
Tel: +1 404 220 1500
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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of and Participants in
Georgia Gulf Corporation Retirement Plan:

We were engaged to audit the financial statements and supplemental schedules of Georgia Gulf Corporation Retirement Plan (the "Plan") as of December 31, 2009 and 2008, and for the years then ended, as listed in the table of contents. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 6, which was certified by Northern Trust Company, the trustee of the Plan as of December 31, 2009 and 2008, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan Administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained certifications from the trustee that the information as of and for the years ended December 31, 2009 and 2008 provided to the Plan Administrator by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to express, and we do not express, an opinion on the accompanying financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Deloitte & Touche LLP

October 1, 2010

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan: Georgia Gulf Corporation Retirement Plan

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF: Georgia Gulf Corporation

D Employer Identification Number (EIN): 58-1563799

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1	Enter the valuation date: Month 1 Day 1 Year 2009			
2	Assets:			
	a Market value	2a		95,196,103
	b Actuarial value	2b		104,715,713
3	Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	3a	568	30,028,016
	b For terminated vested participants	3b	964	19,463,778
	c For active participants:			
	(1) Non-vested benefits	3c(1)		1,566,297
	(2) Vested benefits	3c(2)		40,675,368
	(3) Total active	3c(3)	2,140	42,241,665
	d Total	3d	3,672	91,733,459
4	If the plan is at-risk, check the box and complete items (a) and (b) [ ]			
	a Funding target disregarding prescribed at-risk assumptions	4a		
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b		
5	Effective interest rate	5		8.12 %
6	Target normal cost	6		1,297,391

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE

Rachel Robinson RR — Signature of actuary

09/29/2010 — Date

Rachel Robinson — Type or print name of actuary

08-05553 — Most recent enrollment number

Towers Watson Pennsylvania Inc. — Firm name

(404)365-1982 — Telephone number (including area code)

3500 Lenox Road, Suite 900

Atlanta GA 30326-4238 — Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions [ ]

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	15,312,094	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8)	15,312,094	0
10	Interest on item 9 using prior year's actual return of (26.30)%	(4,027,081)	
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		0
	b Interest on (a) using prior year's effective rate of 6.13 %		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Reduction in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	11,285,013	0

Part III Funding percentages

14	Funding target attainment percentage	14	101.85 %
15	Adjusted funding target attainment percentage	15	114.15 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	123.87 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
			Totals ► 18(b)	0	18(c) 0

19	Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contribution from prior years.	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	0

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of Quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:

a Segment rates:

1st segment: %	2nd segment: %	3rd segment: %	[X] N/A, full yield curve used

b Applicable month (enter code) **21b** 3

22 Weighted average retirement age **22** 62

23 Mortality table(s) (see instructions) [ ] Prescribed - combined [X] Prescribed - separate [ ] Substitute

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment ..... [ ] Yes [X] No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ..... [X] Yes [ ] No

26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment ..... [X] Yes [ ] No

27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	**28**	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)	**29**	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	**30**	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)		**31**	0
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment	0		0
b Waiver amortization installment	0		0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33)		**34**	0
	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	0	0	0
36 Additional cash requirement (item 34 minus item 35)		**36**	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)		**37**	0
38 Interest-adjusted excess contributions for current year (see instructions)		**38**	0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)		**39**	0
40 Unpaid minimum required contribution for all years		**40**	0

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2009 SCHEDULE R, LINE 4 – STATEMENT OF ELECTION

The Georgia Gulf Corporation Retirement Plan was amended to cease all benefit accruals under the plan effective March 31, 2009.

The date of the close of the first plan year to which the amendment applies is December 31, 2009 and the amendment was adopted on March 27, 2009.

The amendment does not reduce the accrued benefit of any participant determined as of January 1, 2009 (the beginning of the first plan year to which the amendment applies).

The amendment does not reduce the accrued benefit of any participant determined as of the time of the adoption of the amendment.

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Line 22 - Description of Weighted Average Retirement Age

Retirement rates are as follows:

Age	Assumed Retirement Incidence
55 – 61	6%
62 – 64	20%
65 – 67	25%
68	100%

Methodology used to compute average retirement age:

For each active participant, an expected retirement age was calculated, weighted in proportion to the probability that the individual would remain an active participant to each age and then retire at that age. The Plan's weighted average retirement age of 62 is the arithmetic average of the expected retirement ages of all such participants on January 1, 2009.

Weighted Average Retirement Age Exhibit

(a)	(b)	(c)	(d)	(e)	(f)
			(b) x (c)	(c) - (d)	(a) x (d)
Age	**RetRate**	**Initial Lives**	**Retirements**	**Remaining Lives**	**Age x Retirements**
55	**6%**	**10,000**	600	9,400	33,000
56	**6%**	9,400	564	8,836	31,584
57	**6%**	8,836	530	8,306	30,210
58	**6%**	8,306	498	7,808	28,884
59	**6%**	7,808	468	7,340	27,612
60	**6%**	7,340	440	6,900	26,400
61	**6%**	6,900	414	6,486	25,254
62	**20%**	6,486	1,297	5,189	80,414
63	**20%**	5,189	1,038	4,151	65,394
64	**20%**	4,151	830	3,321	53,120
65	**25%**	3,321	830	2,491	53,950
66	**25%**	2,491	623	1,868	41,118
67	**25%**	1,868	467	1,401	31,289
68	**100%**	1,401	1,401	0	95,268
			10,000		623,497
			Weighted Average		62

Georgia Gulf Corporation
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Part V – Statement of Actuarial Assumptions/Methods

Economic Assumptions

Funding interest rate basis:

- Applicable month: N/A
- Yield curve basis: Full yield curve based on bond yields during October 2008

Funding interest rates:

- 10-year rate: 8.85%
- 20-year rate: 8.16%
- 30-year rate: 7.48%
- Effective interest rate: 8.12%

Annual rates of increase

- Salaries:
  - Rates

Age	Rate
< = 30	9.00%
> 30	4.00%

- Cash balance crediting rate: 5.00%

Demographic Assumptions

Mortality

- Healthy: Separate rates for non-annuitants (based on RP-2000 "Employees" table without collar or amount adjustments projected to 2024 using Scale AA), and annuitants (based on RP-2000 "Healthy Annuitants" table without collar or amount adjustments, projected to 2016 using Scale AA)
- Disabled: Separate rates for non-annuitants (based on RP-2000 "Employees" table without collar or amount adjustments projected to 2024 using Scale AA), and annuitants (based on RP-2000 "Healthy Annuitants" table without collar or amount adjustments, projected to 2016 using Scale AA)

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Part V – Statement of Actuarial Assumptions/Methods

Termination

Rates varying by age and eligibility service

Sample rates:

	Years of Service			
Age	0-1	1-2	2-3	3+
25	51.0%	42.5%	25.5%	17.0%
40	18.0%	15.0%	9.0%	6.0%
55	6.0%	5.0%	3.0%	2.0%

Disability

None.

Retirement

Rates varying by age, average age 62

Representative rates:

Age	Rate
55-61	6%
62-64	20%
65-67	25%
68	100%

Benefit commencement date:

- Preretirement death benefit — Earliest date eligible to receive a benefit from the plan
- Deferred vested benefit — The later of age 62 or termination of employment
- Retirement benefit — Upon retirement

Form of payment

100% of participants are assumed to elect a lump sum for benefits accrued under the cash balance formula and 100% are assumed to elect an annuity (life annuity if single and 100% J&S if married) for benefits accrued prior to the plan change to the cash balance formula on January 1, 2008.

Percent married

80% of participants are assumed to be married

Spouse age

Wives three years younger than husbands

Valuation Earnings

Prior year plan earnings provided by Georgia Gulf Corporation, annualized and increased one year by the salary scale assumption.

Administrative expense:

$515,000

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Part V – Statement of Actuarial Assumptions/Methods

Other Assumptions	100% of plan participants with an SBT Employer Account as defined in the Georgia Gulf Savings and Capital Growth Plan take the account balance as a lump sum upon retirement rather than rolling their account balance into the plan. SBT account balances are assumed to earn investment returns of 7.0% per year.
Plan's definition of actuarial equivalence used to convert SBT account balances to annuities	1971 Group Annuity Mortality table blended 80% male and 20% female for participants (and 80% female and 20% male for non participants) and the interest rate set by the PBGC for valuing immediate annuities as of preceding January 1 (assumed an interest rate of 4.0%.)
Methods	
Valuation date	First day of plan year
Funding target	Present value of accrued benefits
Target Normal Cost	Present value of benefits expected to accrue during the year plus plan-related expenses expected to be paid from plan assets during the plan year
Actuarial value of assets	Average of the fair market value of assets on the valuation date and the two immediately preceding valuation dates, adjusted for contributions, benefits, administrative expenses and expected earnings. The average asset value must be within 10% of fair value, including contributions receivable. The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years. However, over the long term under PPA's smoothing rules, the method has a bias to produce an actuarial value of assets that is below the market value of assets.
Benefits Not Valued	The plan was amended March 1, 2006 to provide additional benefits to six executives and to provide a minimum accrued benefit of $1,500 per year for all plan participants. This amendment is contingent upon receiving a favorable determination letter from the IRS. For contribution purposes the amendment will not be reflected until the favorable determination letter is issued.

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Part V – Statement of Actuarial Assumptions/Methods

Change in Assumptions and Methods Since Prior Valuation	The interest rate basis used to calculate the funding target and target normal cost changed from segment rates to the full corporate bond yield curve and was updated from January 2008 to October 2008. The required mortality table used to calculate the funding target and target normal cost was updated to include one additional year of projected mortality improvements. Assumed plan-related expenses of $515,000 were added to the target normal cost. The actuarial value of assets method was changed from fair market value of assets on the valuation date to the average of fair market value of assets on the valuation date and two immediately preceding valuation dates, adjusted for contributions, benefits, administrative expenses, and expected earnings. The average asset value must be within 10% of fair value, including contributions receivable

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Data Sources

Towers Watson used asset data supplied by the trustee. Georgia Gulf Corporation, through its third party administrator, furnished participant data as of the valuation date. The asset data was compared to reports prepared by the trustee. Data were reviewed for reasonableness and consistency, but no audit was performed. Based on discussions with the company, the data was adjusted to reflect any significant events that occurred between the date the data was collected and the measurement date. Based on discussions with the company, assumptions or estimates were made when data were not available. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

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Part V - Summary of Plan Provisions

Plan Provisions – Georgia Gulf Corporation Retirement Plan (Cash Balance Plan - On or After 1/1/2008)

The most recent amendment reflected in the following plan provisions was adopted March 27, 2009 and was effective March 31, 2009.

Plan Status	Future benefit accruals under the cash balance formula were frozen as of March 31, 2009 for all participants.	
Covered Employees	All Eligible Employees of Georgia Gulf Corporation.	
Merger Date	The Royal Mouldings Retirement Plan was merged into the Georgia Gulf Salaried Employee Retirement Plan on December 31, 2007 and the plan was renamed the Georgia Gulf Corporation Retirement Plan.	
Acquisition Date	North American Plastics	May 11, 1998
	Condea Vista Company	November 13, 1999
	Royal Group	October 3, 2006
Participation Date	Eligible Employees hired after January 1, 2008 become plan members on the first day of the year following the date of hire. Participants in the Georgia Gulf Salaried Employees Retirement Plan and Royal Mouldings Retirement Plan automatically became participants as of January 1, 2008. Other employees of Georgia Gulf Corporation and Royal Group as of December 31, 2007 became participants in the Georgia Gulf Retirement Plan on January 1, 2008. No new employees are eligible to become participants in the plan after March 31, 2009.	

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Definitions

Vesting service	After December 31, 2007: One year for each 1,000-hour calendar year of employment with Georgia Gulf Corporation. Prior to January 1, 2008: For former Georgia Gulf Salaried Employees Retirement Plan participants, Vesting Service calculated as of December 31, 2007 (see definition in prior plan provisions summary). For Royal Group participants, years and months of service with Royal Group (or with a predecessor company). This includes Vesting Service in the Royal Mouldings Retirement Plan (see definition in prior plan provisions summary).
Benefit service	After December 31, 2007: One year for each 1,000-hour calendar year of employment with Georgia Gulf Corporation. Prior to January 1, 2008: For former Georgia Gulf Salaried Employees Retirement Plan participants, Benefit Service calculated as of December 31, 2007 (see definition in prior plan provision summary). For Royal Group participants, service is elapsed time since later of date of hire or acquisition date of October 3, 2006. After March 31, 2009: Benefit Service is frozen as of March 31, 2009 for all participants.
Pensionable pay	Compensation is total salary earned in each calendar year, exclusive of bonuses, and not exceeding the appropriate caps under Code Section 401(a)(17). No compensation is recognized in pension accruals after March 31, 2009.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65
Cash balance account	The participant's accrued cash balance account, increased each year by pay credits. Beginning of year account balances accumulate with interest credits at the end of the Plan year.

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Aberdeen union employees earn benefits under the cash balance formula commencing May 11, 2008 and cease accruals under the prior formula on May 10, 2008.

Participants continue to receive interest credits after the March 31, 2009 plan freeze.

Pay credits

A percentage of pensionable pay, based on the number of years of Vesting Service for all participants other than Royal Group employees who joined the controlled group on October 3, 2006 and Aberdeen hourly employees. For Royal Group employees who joined the controlled group on October 3, 2006 and Aberdeen hourly employees, pay credits are based on Benefit Service.

Benefit or Vesting Service, as applicable	Pay Credit
Less than 10	3.0%
At least 10 but less than 15	4.0%
At least 15 but less than 20	5.0%
More than 20	6.0%

Pay credits are frozen for all participants as of March 31, 2009.

Interest credits

Interest credits are equal to the 30-year Treasury rate on the last business day of October in the year prior to the Plan year in which the credit is made. The interest credit minimum is 4.00%.

Cash balance account converted to an annuity

The cash balance account is converted to a single life annuity at early, normal or postponed retirement date based on the Applicable Mortality Table and Applicable Segment Rates, both of which are defined in Internal Revenue Code 417(e)(3). The Applicable Segment Rates are as of December in the year prior to the Plan year of distribution.

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Temporary supplemental benefit	A supplemental monthly benefit will be payable until age 65 for employees who retire between ages 60 and 65 with 20 or more years of Benefit Service, for Royal Group employees who joined the controlled group on October 3, 2006, and 20 or more years of Vesting Service for all others. Only participants that have met the eligibility requirements for the temporary supplemental benefit on March 31, 2009 will be eligible to receive it. The amount of the supplemental monthly benefit is $200 per month for employees who retire between ages 60 and 62 and $300 per month for employees who retire between ages 62 and 65. The temporary supplemental benefit is not available to Aberdeen union participants.
Frozen monthly pension benefit	The frozen benefit as of December 31, 2007 (May 10, 2008 for Aberdeen union employees) accrued under the Georgia Gulf Salaried Employees Retirement Plan or the Royal Mouldings Retirement Plan. The benefit formula, early retirement factors and payment options associated with the frozen benefits are summarized in the Georgia Gulf Salaried Employees Retirement Plan and in the Royal Mouldings Retirement Plan provisions of this report.
Monthly preretirement spouse benefit	100% of the frozen monthly pension benefit as of the date of death, reduced for the 100% joint and survivor election and reduced for payment as early as the participant's 55th birthday plus the participant's cash balance account.

Eligibility for Benefits

Normal retirement	Retirement on NRD
Early retirement	Retirement before NRD and on or after both attaining age 55 and completing three years of vesting service. For Aberdeen union participants, retirement before NRD and after the earlier of attaining age 55 and completing three years of vesting service or attaining age 50 and completing ten year of vesting service.

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	For former Royal Mouldings Retirement Plan participants, retirement before NRD and after attaining age 55.
Postponed retirement	Retirement after NRD
Vested termination	Termination for reasons other than death or retirement after completing three years of vesting service.
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits.

Benefits Paid Upon the Following Events

Normal retirement	The sum of (A) and (B): (A) Frozen monthly pension benefit (B) Cash balance benefit determined as of NRD
Early retirement	The sum of (A), (B) and (C): (A) Frozen monthly pension benefit multiplied by the corresponding early retirement commencement factor (B) Cash balance benefit determined as of early retirement date (C) Temporary supplemental monthly benefit, if eligible, payable until age 65
Postponed retirement	The sum of (A) and (B): (A) Frozen monthly pension benefit as of the participant's postponed retirement date, but not less than the member's benefit as of NRD. (B) Cash balance benefit determined as of postponed retirement date
Vested Termination with Deferred Benefit	The sum of (A) and (B): (A) Frozen monthly pension benefit multiplied by the corresponding early commencement vested termination factor (B) Cash balance benefit, as of early commencement age (cannot be paid before early retirement age)

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Death with Preretirement Spouse Benefits	The sum of (A) and (B): (A) Frozen monthly pension death benefit multiplied by the corresponding early retirement commencement factor (B) Cash balance benefit The death benefit for an unmarried participant is the cash balance benefit.

Forms of Payment

▸ Normal form	Other than the temporary supplemental benefit which is only payable as a single life temporary annuity, the normal form of payment is an actuarially equivalent 100% joint and survivor annuity if married on the date payments commence, or a single life annuity if not married.
▸ Optional forms	Actuarially equivalent 50% joint and survivor annuity and a life annuity, if married on the date payments commence. The cash balance account is available as a lump sum; however, the frozen benefit is only available as an annuity. Additionally, the frozen Royal Mouldings Retirement Plan benefit is available as an actuarially equivalent ten-year certain and life annuity. A lump sum of the entire benefit is only available if the present value is $5,000 or less.

Maximum on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provided for increasing the dollar limits automatically as such changes became effective, until it was frozen as of March 31, 2009.

Future Plan Changes

The plan was amended March 1, 2006 to provide additional benefits for six executives and to provide a minimum benefit of $1,500 per year for all plan participants. This amendment is contingent upon receiving a favorable determination letter from the IRS. It was not reflected for cash funding purposes.

The plan was amended effective March 31, 2009 to freeze accruals under the cash balance formula for all participants. Eligibility for the temporary supplemental benefit was also frozen on March 31, 2009. Georgia Gulf has elected to recognize the mid-year amendment freezing the plan on a pro-rata basis for contribution purposes.

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Part V - Summary of Plan Provisions

Changes in Plan Provisions Since Prior Year

For all purposes the following plan changes have been reflected:

- Future benefit accruals under the cash balance plan formula were frozen as of March 31, 2009.
- Eligibility for the temporary supplemental benefit was frozen as of March 31, 2009.
- Cash balance pay credits are based on Vesting Service for all participants other than Royal Group employees who joined the controlled group on October 3, 2006 and Aberdeen hourly employees. For Royal Group employees who joined the controlled group on October 3, 2006 and Aberdeen hourly employees, pay credits are based on Benefit Service. The eligibility service for the temporary supplemental benefit was also updated to the same definition.

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Part V - Summary of Plan Provisions

Plan Provisions – Georgia Gulf Salaried Employees Retirement Plan (Prior to 1/1/2008 or 5/11/2008 for Aberdeen Union)

Participation Date	Eligible Employees become plan members on the first day of the year following the date of hire.
Eligible Employees	Individuals employed on a regular salaried basis. Effective April 1, 2002, Aberdeen Union employees are also eligible.
Plan Status	Future benefit accruals under the Salaried Employees Retirement plan formula were frozen as of December 31, 2007 for all participants other than Aberdeen Union. Benefit accruals for Aberdeen Union participants were frozen as of May 10, 2008. Future benefits after the applicable freeze date accrue under the Cash Balance Plan formula.
Definitions	
Vesting service	One year for each 1,000-hour calendar year of employment with Georgia Gulf Corporation (or a predecessor company).
Benefit service	Beginning January 1, 1985 one year for each 1,000 hour calendar year of employment. Benefit service for purpose of the Post-1984 Accrual is frozen as of December 31, 2007 for participants other than Aberdeen Union, and it is frozen as of May 10, 2008 for Aberdeen Union.
Compensation	Total salary earned in each calendar year, exclusive of bonuses but not exceeding the appropriate caps under Code Section 401(a)(17).
Final Average Compensation	The average of the last five full plan years of Compensation preceding the date of termination. If a member does not have five full plan years, then the number of consecutive plan years preceding termination. Final Average Compensation was frozen as of December 31, 2007.
Aggregate Compensation	A member's aggregate compensation for all plan years beginning on or after January 1, 1985 in which such member is an Eligible Employee; and any participant compensation for the calendar year in which the participant terminates employment. Other than Aberdeen Union, no Aggregate Compensation after December 31, 2007. For Aberdeen Union employees, aggregate compensation applies to periods on or after the later of April 1, 2002 or date of hire and prior to May 11, 2008.

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Social Security Taxable Wage Base	The monthly maximum 35-year average of Social Security Taxable Wage Bases for the Plan Year during which the member reaches Normal Retirement Age, based on the then current table published by the Internal Revenue Service showing the exact average covered amounts.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.
Monthly pension benefit	As of any date, one-twelfth of the greater of (A) and (B) (A) After February 29, 2004, but prior to March 1, 2006: $1,000 After February 28, 2006: $1,500 (B) The sum of: (i) Pre- 1985 Accrual: 1½% of Final Average Compensation up to the Soc. Sec. Taxable Wage Base, plus 2% of Final Average Compensation (frozen as of December 31, 2007) over the Soc. Sec. Taxable Wage Base, times Benefit Service completed before January 1, 1985, less an annuity which is the actuarial equivalent (payable at age 62 for life) of his SBT Employer Account in the Savings and Capital Growth Plan. The account shall be valued on the valuation date immediately following the member's date of termination. (ii) Post-1984 Accrual: 1% of Aggregate Compensation, frozen as of December 31, 2007 for participants other than Aberdeen Union and as of May 10, 2008 for Aberdeen Union. (iii) For Aberdeen Participants, any accrued benefit earned under the retirement plan for Aberdeen hourly employees prior to the December 31, 2002 merger effective date. (iv) Any additional dollar benefit amount specified in the schedule of benefits contained in Exhibits B and C of the Plan.
Monthly preretirement spouse benefit	100% of the Monthly Pension Benefit as of the date of death, reduced for the 100% joint and survivor election and reduced for payment as early as the participant's 55th birthday.

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Eligibility for Benefits

Normal retirement	Retirement on the first of the month coinciding with or next following attainment of age 65.
Early retirement	Retirement on the first of the month on or next following attainment of age 55 and completion of three years of Vesting Service, five years prior to January 1, 2008. For Aberdeen Participants, retirement on the first of the month on or next following the earlier of the attainment of age 55 and completion of three years of Vesting Service, five years prior to May 11, 2008, or the attainment of age 50 and completion of 10 years of Vesting Service.
Delayed retirement	Retirement after the attainment of age 65.
Deferred vested	Termination for reasons other than death or retirement after completing three years of Vesting Service. (Terminations prior to January 1, 2008, or May 11, 2008 for Aberdeen Union employees, require five years of vesting service.)
Preretirement spouse benefit	Death while eligible for normal, early, delayed or deferred vested retirement benefits, with a surviving spouse.

Monthly Benefits Paid Upon the Following Events

Normal retirement	Monthly Pension Benefit determined as of NRD.

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Part V - Summary of Plan Provisions

Early retirement

Monthly Pension Benefit determined as of early retirement date, multiplied by the following early retirement factors:

Age at annuity starting date	*Factor to be applied to Aberdeen accrued benefit*	*Factor to be applied to portion of normal retirement benefit amount other than Aberdeen accrued benefit*
65	1.00	1.00
64	1.00	1.00
63	1.00	1.00
62	1.00	1.00
61	0.97	0.94
60	0.94	0.88
59	0.91	0.82
58	0.88	0.76
57	0.85	0.70
56	0.82	0.64
55	0.79	0.58
54	0.73	0.52
53	0.68	0.46
52	0.63	0.40
51	0.60	0.36
50	0.56	0.33

See section on SBT Employer Account for application if the account is rolled over into this plan.

Delayed retirement

The member's Monthly Pension Benefit, based on Final Average Compensation, Aggregate Compensation, and Stock Bonus Plan Benefit as of the member's retirement, but not less than the member's benefit as of normal retirement date.

Termination with deferred vested benefit

The Monthly Pension Benefit, determined as of termination date reduced by .5% for each month of payment before the member's 62nd birthday.

Death with preretirement spouse benefits

The amount which would have been payable to the spouse had the member terminated on the date of death (unless his employment terminated before such date), survived until first eligible for retirement benefits, retired as of such time and then died, having elected a 100% joint and survivor annuity with his spouse named as the survivor.

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Monthly payments will begin as of the first day of the month following the participant's death if such participant was eligible for early retirement, or as of the date the participant would have been eligible for early retirement if death occurred prior to such time, and will continue for the spouse's life.

Forms of Payment

- Normal form

Actuarially equivalent 100% joint and survivor annuity if married on the date payments commence; single life annuity if not married.

- Optional forms

Actuarially equivalent 50% joint and survivor annuity and (for married participants) a life annuity. Lump sum benefit if the present value of entire benefit is $5,000 or less.

Stock Bonus Trust Account (SBT Employer Account)

Normal Retirement Benefit if Account is Rolled Over: A member can elect to roll his SBT Employer Account over into the Retirement Plan when he retires or terminates. If he does so, the benefit described in "Monthly Pension Benefit" will be computed as if his SBT Employer Account is zero and, furthermore, in no event will the Pre- 1985 Accrual computed in "Monthly Pension Benefit" be less than an annuity which is the actuarial equivalent of his SBT Employer Account.

Early Retirement Benefit if Account is Rolled Over: If a member rolls his SBT Employer Account over into the Retirement Plan, his early retirement benefit shall be the sum of:

(i) the greater of

(a) the benefit calculated in "Monthly Pension Benefit", assuming his SBT Employer Account is zero, times the early retirement factor in "Early Retirement Benefit," or

(b) the actuarially equivalent annuity of his SBT Employer Account payable at his early retirement date; and

(ii) the Post-1984 Accrual benefit calculated in "Monthly Pension Benefit" times the early retirement factor in "Early Retirement Benefit."

Death Benefit Guarantee: If a member rolls over his SBT Employer Account and subsequently dies, in no event will total payments made to him or his beneficiary be less than the value of his SBT Employer Account when rolled over.

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Plan Provisions – Royal Mouldings Retirement Plan (Prior to 12/31/2007)

Plan Status	Plan is frozen and covers a closed group of participants. Employees hired or rehired after December 10, 2001 were not permitted to join the plan as active participants. All benefit accruals were frozen as of December 31, 2004.
Definitions	
Vesting service	Years and months of service with Royal Mouldings (or with a predecessor company). Any service with DiGiorgio Corporation before June 18, 1990 shall be included if the employee became employed by Royal Mouldings on the June 18, 1990. Any service with Woodgrain Company before December 20, 1991 shall be included if the employee became employed by Royal Mouldings on December 20, 1991.
Benefit service	Years and months of service with Royal Mouldings (or with a predecessor company). Service earned prior to June 18, 1990 is not included and service earned after December 31, 2004 is not included. Any service with DiGiorgio Corporation before June 18, 1990 shall be included if the employee became employed by Royal Mouldings on the June 18, 1990. Any service with Woodgrain Company before December 20, 1991 shall be included if the employee became employed by Royal Mouldings on December 20, 1991.
Compensation	Total salary earned in each calendar year prior to 2005, but not exceeding the appropriate caps under Code Section 401(a)(17).
Average compensation	The average of the highest five consecutive calendar years of pensionable pay during the final ten-year period the employee was actively employed, including the year in which they terminate. Average compensation was frozen as of December 31, 2004.

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Covered compensation	The average of the Social Security taxable wage bases for the 35 calendar years ending with the calendar year a participant attains Social Security Retirement Age. Covered compensation amounts are frozen as of December 31, 2004 or upon the participant's termination date, if earlier.
Normal retirement date (NRD)	First of the month coinciding with or immediately preceding the attainment of age 65.
Monthly pension benefit	One-twelfth of the sum of (A) and (B) (A) 0.85% of average compensation times benefit service (B) 0.65% of the excess, if any, of the average compensation over covered compensation, times benefit service (up to a maximum of 35 years). No additional monthly pension benefits were accrued after December 31, 2004.
Monthly preretirement spouse benefit	100% of the monthly pension benefit as of the date of death, reduced for the 100% joint and survivor election and reduced for payment as early as the participant's 55th birthday.
Eligibility for Benefits	
Normal retirement	Retirement on NRD.
Early retirement	Retirement on the first of the month on or next following attainment of age 55.
Deferred vested	Termination for reasons other than death or retirement after completing three years of vesting service. (Terminations prior to January 1, 2008 require five years of vesting service.)
Delayed retirement	Retirement after attainment of age 65.
Preretirement death benefit	Death while eligible for normal, early, delayed, or deferred vested retirement benefits.
Benefits Paid Upon the Following Events	
Normal retirement	Monthly pension benefit determined as of NRD.

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Early retirement

Monthly pension benefit determined as of early retirement date, multiplied by each of the following retirement factors:

Age at annuity starting date	*Factor to be applied to (A) portion of monthly pension benefit formula*	*Factor to be applied to (B) portion of monthly pension benefit formula*
65	1.00	1.000
64	0.98	0.933
63	0.96	0.866
62	0.94	0.800
61	0.92	0.733
60	0.90	0.666
59	0.88	0.633
58	0.86	0.600
57	0.84	0.566
56	0.82	0.533
55	0.80	0.500

Delayed retirement

The member's monthly pension benefit, but not less than the member's benefit as of normal retirement date.

Termination with deferred vested benefit

Monthly pension benefit determined as of date of termination, reduced by the same early retirement reduction factors as for the (B) portion of the monthly pension benefit formula.

Death with preretirement benefits

The amount which would have been payable to the surviving spouse or other named beneficiary had the member terminated on the date of death (unless his employment terminated before such date), survived until first eligible for retirement benefits, retired as of such time and then died, having elected a 100% joint and survivor annuity with his beneficiary named as the survivor. The beneficiary of a married participant is the surviving spouse unless another beneficiary is designated. Monthly payments to the surviving spouse may begin anytime between the participant's earliest and normal retirement dates.

Forms of Payment

- Normal form — Actuarially equivalent 100% joint and survivor annuity if married on the date payments commence; single life annuity if not married.
- Optional forms — Actuarially equivalent 50% joint and survivor annuity, a ten-year certain and life annuity, and (for married participants) a life annuity. Lump sum benefit if the present value of entire benefit is $5,000 or less.

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Line 25 – Change in Method

Changes in method consisted of changes in:

1) The interest rate basis used to calculate the funding target and target normal cost was changed from segment rates to the full corporate bond yield curve and the look-back month was changed from January to October.

2) The actuarial value of assets method was changed from fair market value of assets on the valuation date to the average of fair market value of assets on the valuation date and two immediately preceding valuation dates, adjusted for contributions, benefits, administrative expenses, and expected earnings. The average asset value must be within 10% of fair value, including contributions receivable.

3) The target normal cost includes an assumption for plan-related administrative expenses.

4) The valuation software used to produce the actuarial information submitted on this schedule has been refined to reflect evolving understanding of PPA requirements, and such modifications may be considered to be a method change. The percentage changes in funding target, target normal cost and plan assets due to the refinements in the software are each less than 2% (disregarding the effects of any changes that are automatically approved under final IRC 430 regulations), and the modifications to the software were designed to produce results no less accurate than the results produced by the software prior to the change. Therefore the change in funding method due to a change in valuation software receives automatic approval under IRS Announcement 2010-3.

Attachment to 2009 Form 5500
Schedule SB, line 26 - Schedule of Active Participant Data

Plan Name GEORGIA GULF CORPORATION RETIREMENT PLAN **EIN:** 58-1563799

Plan Sponsor's Name GEORGIA GULF CORPORATION **PN:** 001

Attained Age	YEARS OF CREDITED SERVICE								
	Under 1	Average		1 to 4	Average		5 to 9	Average	
	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.
Under 25	10	0	0	68	38,925	1,080	1	0	0
25 to 29	18	0	0	141	44,758	1,211	7	0	0
30 to 34	12	0	0	151	41,240	1,171	16	0	0
35 to 39	10	0	0	190	43,551	1,238	24	60,941	1,577
40 to 44	9	0	0	222	46,743	1,360	26	69,201	1,849
45 to 49	3	0	0	171	49,211	1,412	26	53,067	1,125
50 to 54	3	0	0	173	53,897	1,491	23	55,977	1,212
55 to 59	2	0	0	118	54,217	1,450	33	53,500	1,073
60 to 64	0	0	0	62	52,032	1,516	9	0	0
65 to 69	0	0	0	11	0	0	1	0	0
70 & up	0	0	0	4	0	0	0	0	0

Attained Age	YEARS OF CREDITED SERVICE								
	10 to 14	Average		15 to 19	Average		20 to 24	Average	
	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.
Under 25	0	0	0	0	0	0	0	0	0
25 to 29	0	0	0	0	0	0	0	0	0
30 to 34	6	0	0	0	0	0	0	0	0
35 to 39	21	65,347	2,552	4	0	0	0	0	0
40 to 44	54	81,985	3,570	20	86,521	3,990	4	0	0
45 to 49	49	85,374	3,944	23	87,332	3,972	24	72,479	4,138
50 to 54	32	96,785	4,678	12	0	0	17	0	0
55 to 59	37	76,392	3,887	13	0	0	14	0	0
60 to 64	24	82,119	3,990	4	0	0	6	0	0
65 to 69	1	0	0	0	0	0	1	0	0
70 & up	0	0	0	0	0	0	0	0	0

Attained Age	YEARS OF CREDITED SERVICE											
	25 to 29	Average		30 to 34	Average		35 to 39	Average		40 & up	Average	
	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.
Under 25	0	0	0	0	0	0	0	0	0	0	0	0
25 to 29	0	0	0	0	0	0	0	0	0	0	0	0
30 to 34	0	0	0	0	0	0	0	0	0	0	0	0
35 to 39	0	0	0	0	0	0	0	0	0	0	0	0
40 to 44	0	0	0	0	0	0	0	0	0	0	0	0
45 to 49	22	96,758	5,582	1	0	0	0	0	0	0	0	0
50 to 54	54	93,951	5,408	27	91,590	5,284	0	0	0	0	0	0
55 to 59	25	98,802	5,673	56	91,071	5,248	9	0	0	0	0	0
60 to 64	9	0	0	12	0	0	10	0	0	0	0	0
65 to 69	3	0	0	1	0	0	1	0	0	0	0	0
70 & up	0	0	0	0	0	0	0	0	0	0	0	0

GEORGIA GULF CORPORATION RETIREMENT PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
AS OF DECEMBER 31, 2009 AND 2008

	2009	2008
INVESTMENTS — At fair value:		
Short-term investments	$ 14,496,795	$ 19,239,929
Common stocks	34,163,972	34,043,396
Corporate bonds	58,500	58,500
Mutual funds	58,696,965	39,239,638
Partnership	1,823,810	2,726,455
Total investments — at fair value	109,240,042	95,307,918
INTEREST AND DIVIDENDS RECEIVABLE	295,704	322,561
Total assets	109,535,746	95,630,479
LIABILITIES:		
Payables for securities purchased	423,237	355,251
Accrued administrative expenses	96,541	79,125
Total liabilities	519,778	434,376
NET ASSETS AVAILABLE FOR BENEFITS	$ 109,015,968	$ 95,196,103

See notes to financial statements.

GEORGIA GULF CORPORATION RETIREMENT PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008

	2009	2008
ADDITIONS:		
Rollover contributions	$ 40,511	$ 124,541
Interest and dividends	2,420,418	3,258,949
Net appreciation in fair value of investments	15,856,889	-
Total additions	18,317,818	3,383,490
DEDUCTIONS:		
Net depreciation in fair value of investments	-	37,494,575
Benefits paid to participants or beneficiaries	3,515,456	3,112,724
Administrative expenses	982,497	855,990
Total deductions	4,497,953	41,463,289
NET INCREASE (DECREASE)	13,819,865	(38,079,799)
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year	95,196,103	133,275,902
End of year	$ 109,015,968	$ 95,196,103

See notes to financial statements.

1. DESCRIPTION OF THE PLAN

The following description of the Georgia Gulf Corporation Retirement Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

General — The Plan is a noncontributory defined benefit pension plan which provides retirement and death benefits and was established in 1985, in connection with the acquisition of Georgia-Pacific Chemicals, Inc. by Georgia Gulf Corporation (the "Company" or "Plan Administrator") from Georgia-Pacific Corporation (G-P). The Plan covers certain salaried and hourly employees of the Company, as defined by the Plan. An eligible employee automatically became a participant on January 1 following his/her hire date. Effective January 1, 2008, certain employees who joined the Company as a result of the acquisition of Royal Group Technologies Limited became eligible to participate in the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act (ERISA) of 1974 as amended.

Effective January 1, 2008 (May 11, 2008, for certain hourly paid employees at the Aberdeen plant), the Plan was converted to a "Cash Balance" plan with benefit accruals beginning January 1, 2008 determined under a cash balance formula. Future benefit accruals under the original formula were frozen as of December 31, 2007 for all participants other than Aberdeen Union participants. Benefit accruals for Aberdeen Union participants were frozen as of May 10, 2008. Future benefits under the applicable freeze date accrue under the Cash Balance formula. The Cash Balance plan benefit is based on accumulated amounts in a hypothetical account maintained for each participant. Amounts accumulate based on pay and interest credits. Interest is credited to the account balance as specified in the Plan document. All eligible U.S. employees of the Company participated in the Plan beginning January 1, 2008.

Effective March 31, 2009, the Plan was amended to freeze participants' plan benefits and to cease all future accruals. This means the accrued benefits under the Plan are frozen as of March 31, 2009 and, no additional pay credits will be added to the cash balance accounts. The cash balance portion of the Plan will only increase after March 31, 2009 as a result of interest credits. Employees of the Company hired after March 31, 2009, will not be able to participate in the Plan. Additionally, employees who were not Plan participants on March 31, 2009, are not eligible to participate in the Plan in future years.

Retirement Benefits — Employees earn one year of vesting service for each calendar year in which the employee completes 1,000 hours of service. Service after March 31, 2009 will be used in determining eligibility for early retirement and vesting. This means that participants not vested in their accrued benefits as of March 31, 2009, will continue to earn service credit toward vesting as long as they are employed by the Company. Vesting occurs once participants have three years of vesting service or reach age 65. Additionally, participants will continue to be eligible for early retirement once they have three years of vesting service and reach age 55. However, Aberdeen hourly employees who are members of the collective bargaining unit and were employees of CONDEA Vista Company prior to July 1, 1985 and were also employees of Georgia Gulf Chemicals & Vinyls, LLC on January 1, 2000, will continue to be eligible for early retirement once they have 10 years of vesting service and reach age 50. Employees who retire with three or more years of vesting service are entitled to monthly pension

benefits based on past service under both the prior G-P pension plan and the Plan. Full benefits under the Plan for employees who were participants in the G-P plan prior to 1985 are contingent upon the participant's choosing to have transferred to the Plan certain retirement benefits from the Georgia Gulf 401(k) Retirement Savings Plan (see Note 3). Participants are entitled to full pension benefits at normal retirement (age 65) or reduced benefits at early retirement (age 55 with three years of vesting service). Early retirement benefits are reduced by a certain percentage for each year the early retirement date precedes a certain date specified in the Plan document. If an employee terminates before completing three years of service, that employee forfeits the right to receive the pension benefits accumulated.

Married retirees will automatically receive their pension benefits in the form of a joint and survivor (spouse) annuity, unless an election is made to receive the benefit in another form.

A participant shall be entitled to receive a "normal retirement benefit" (as defined in the Plan) upon severance as of attainment of his/her normal retirement age.

Unless a participant consents to later payment, the payment of benefits under the Plan to the participant shall begin no later than the 60th day after the close of the Plan year in which the latest of the following events occur:

a. The attainment by the participant of age 65

b. The 10th anniversary of the date on which the participant commenced participation in the Plan and/or

c. The termination of the participant's service with the employer

Deferred Vested Benefits — A participant leaving the Company with at least three years of vesting service before attaining age 55 will receive a deferred vested benefit in the same manner as participants who terminate after reaching age 55. Participants may elect to receive the full benefit amount of deferred vested benefit upon reaching a specified age as defined in the Plan, or a reduced amount if the participant elects to receive it earlier (but in no case before age 55).

Death Benefits — The Plan provides for certain death benefits. For example, the Plan will pay a benefit to the surviving spouse of an active employee who dies after completing three years of vesting service. If death occurs before age 55, the spouse may elect to have payments begin on or after the date that the employee would have reached age 55. If death occurs after age 55, the spouse may elect to have payments begin at any time. The spouse's benefit equals the benefit earned in the Plan as of the date of death based on a 100% joint and survivor annuity reduced for early retirement.

With respect to participants who have earned a benefit under the post-2007 cash balance formula, a lump-sum death benefit is payable, whether the participant is single or married. In the event of the death of a deferred vested participant before the start of benefit payments, the spouse will be entitled to receive a death benefit.

2. SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

Basis of Accounting — The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Use of Estimates — The preparation of the financial statements in conformity with U.S. GAAP requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of assets,

liabilities, and changes therein; disclosure of contingent assets and liabilities; and the actuarial present value of accumulated plan benefits and changes therein, at the date of the financial statements. Actual results could differ from these estimates.

Risks and Uncertainties — The Plan utilizes various investment securities, including short-term investments, corporate debt instruments, mutual funds, common stocks, and partnerships. Investment securities, in general, are exposed to various risks, such as interest rate risk, credit risk, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

Investment Valuation and Income Recognition — Investments are stated at fair value. If available, quoted market prices are used to value investments. Shares of mutual funds are stated at fair value based on the net asset value of shares held on the last day of the Plan year. Purchases and sales of investments are recorded on their trade dates. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

The Plan's investments in limited partnerships are valued at estimated fair value based on its proportionate share of the partnership's fair value as recorded in the partnerships' audited financial statements.

Administrative Expenses — Administrative expenses, including Trustee fees, are borne by the Plan.

Payment of Benefits — Benefit payments to participants or beneficiaries are recorded upon distribution.

Accounting Standards Codification — The Financial Accounting Standards Board's (FASB) Accounting Standards Codification (ASC) became effective on July 1, 2009. At that date, the ASC became FASB's official source of authoritative U.S. GAAP applicable to all public and nonpublic nongovernmental entities, superseding existing guidance issued by the FASB, the American Institute of Certified Public Accountants, the Emerging Issues Task Force, and other related literature. The FASB also issues Accounting Standards Updates (ASU). An ASU communicates amendments to the ASC. An ASU also provides information to help a user of GAAP understand how and why GAAP is changing and when the changes will be effective.

New Accounting Pronouncements — In 2009, FASB Staff Position (FSP) 157-4, *Disclosures Determining Fair Value When the Volume and Level of Activity for the Asset or Liability Have Significantly Decreased and Identifying Transactions That Are Not Orderly*, was issued prospectively and later codified into ASC 820, which expanded disclosures and required that major categories for debt and equity securities in the fair value hierarchy table be determined on the basis of the nature and risks of the investments (see Note 10 and supplemental schedules).

In January 2010, the FASB issued ASU No. 2010-06, *Fair Value Measurements and Disclosures* (ASU No. 2010-06), which amends ASC 820, adding new disclosure requirements for Levels 1 and 2, separate disclosures of purchases, sales, issuances, and settlements relating to Level 3 measurements and clarification of existing fair value disclosures. ASU No. 2010-06 is effective for periods beginning after December 15, 2009, except for the requirement to provide Level 3 activity of purchases, sales, issuances, and settlements on a gross basis, which will be effective for years beginning after December 15, 2010. The Plan is currently evaluating the impact ASU No. 2010-06 will have on the financial statements.

Subsequent Events — In May 2009, the FASB issued ASC 855 (originally issued as FASB Statement 165, *Subsequent Events*) to establish general standards of accounting for and disclosing events that occur after the statements of net assets available for benefits date, but prior to the issuance of financial statements. ASC 855 provides guidance on when financial statements should be adjusted for subsequent events and requires companies to disclose subsequent events and the date through which subsequent events have been evaluated. For the year ended December 31, 2009, subsequent events were evaluated through October 1, 2010, the date the financial statements were available to be issued.

3. FUNDING POLICY

The Company's funding policy is to make cash contributions to the Plan in amounts as determined by the Plan's independent actuary. The Company has met the minimum funding requirements of ERISA for the Plan years ended December 31, 2009 and 2008.

Certain participants who worked for G-P prior to the acquisition participated in a G-P defined contribution (or "individual account") plan. Their vested account balances in that G-P plan were transferred to the plan that is now known as the Georgia Gulf Corporation 401(k) Retirement Savings Plan ("Georgia Gulf 401(k) Plan") as a prior plan account. Upon retirement or termination, a participant may transfer his/her prior plan account from the Georgia Gulf 401(k) Plan to the Plan to receive maximum benefits. These amounts are presented in the accompanying statements of changes in net assets available for benefits as rollover contributions.

4. ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the service employees have rendered as of the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries.

The actuarial present value of accumulated plan benefits is determined by an independent actuary and is that amount which results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements, such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The effect of plan amendments on accumulated plan benefits is recognized during the year in which such amendments become effective.

The actuarial present value of accumulated plan benefits as of January 1, 2009 and 2008 is as follows:

	2009	2008
Vested plan benefits:		
Participants currently receiving benefits	$28,701,129	$24,553,020
Other participants	53,758,200	56,586,268
Nonvested plan benefits	1,653,873	1,737,997
Total actuarial present value of accumulated plan benefits	$84,113,202	$82,877,285

The changes in the actuarial present value of accumulated plan benefits for the year ended January 1, 2009, are as follows:

Increase (decrease) during the year attributable to:	
Benefits accumulated	$ 5,260,953
Benefits paid	(3,112,724)
Changes in actuarial assumptions	(7,420,381)
Interest due to decrease in discount period	6,508,069
Net increase	1,235,917
Actuarial present value of accumulated plan benefits:	
Beginning of year	82,877,285
End of year	$ 84,113,202

The significant actuarial assumptions used in the January 1, 2009 and 2008, valuations were as follows:

	2009	2008
Mortality	RP-2000 with a blue collar adjustment and with mortality improvements projected to 2015 using Scale AA	RP-2000 with a blue collar adjustment and with mortality improvements projected to 2015 using Scale AA
Investment return/discount rate	8.75% compounded annually	8% compounded annually
Average retirement age	Age 62	Age 62

The foregoing assumptions are based on the presumption that the Plan will continue. If the Plan were to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

Effective March 31, 2009, the Plan was frozen and, as a result, the Plan was amended to cease all future benefit accruals. This amendment to the plan was not included in the January 1, 2009 calculations above as the amendment was subsequent to this date.

The health security benefit is a benefit in addition to the monthly benefit amount determined in accordance with the Plan document. Each participant who is credited with at least one hour of service on or after January 1, 2008, and who terminates employment after attaining the age of 60 years, but before attaining the age of 65 years, and who at the time of termination of employment has been credited with 20 or more years of benefit service, shall be entitled to a health security benefit. This health security benefit represents a temporary, single life annuity payment ranging from $200 to $300 per month, payable from the annuity starting date until the month in which the Participant attains the age of 65. The payment amount depends on the age of the participant and if the participant terminates employment prior to or after attaining age 62. This benefit was frozen effective March 31, 2009 for the accrual of any additional years of benefit service.

5. INVESTMENTS

The Plan's investments which represented 5% or more of net assets available for benefits as of December 31, 2009 and 2008 are as follows:

2009	Shares/Units	Amount
American Funds Europacific Growth A	524,281	$20,100,924
Harbor Capital Appreciation Fund Institutional Class	290,658	9,582,985
PIMCO Total Return Fund Institutional Shares	2,319,454	25,050,100
NTGI Collective Government Short-Term Investment Fund	14,496,795	14,496,795

2008	Shares/Units	Amount
American Funds Europacific Growth A	515,928	$14,451,147
PIMCO Total Return Fund Institutional Shares	2,170,216	22,005,990
NTGI Collective Government Short-Term Investment Fund	19,239,929	19,239,929

The net appreciation (depreciation) of the Plan's investments (including investments bought, sold, and held during the year) by major category for the years ended December 31, 2009 and 2008, are as follows:

	2009	2008
Net appreciation (depreciation) in fair value of investments:		
Common stocks	$ 8,834,140	$(24,407,195)
Corporate bonds	-	879,928
Mutual funds	8,399,086	(13,827,022)
Partnership	(1,376,337)	(140,286)
Total net appreciation (depreciation) in fair value of investments	$15,856,889	$(37,494,575)

6. INFORMATION CERTIFIED BY THE TRUSTEE (UNAUDITED)

As of and for the years ended December 31, 2009 and 2008, the Plan Administrator elected, as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, to have certain financial information certified by the Trustee. The following is a summary of the unaudited information regarding the Plan, included in the Plan's financial statements and supplemental schedules that were prepared by the Trustee and furnished to the Plan Administrator. The Plan Administrator has obtained certifications from the Trustee that the following information is complete and accurate.

Statements of net assets available for benefits as of December 31, 2009 and 2008 are as follows:

	2009	2008
Investments — at fair value:		
Short-term investments	$ 14,496,795	$ 19,239,929
Common stocks	34,163,972	34,043,396
Corporate bonds	58,500	58,500
Mutual funds	58,696,965	39,239,638
Partnership	1,823,810	2,726,455
Total investments — at fair value	$ 109,240,042	$ 95,307,918
Interest and dividends receivable	$ 295,704	$ 322,561
Liability for securities purchased	$ 423,237	$ 355,251

Statements of changes in net assets available for benefits for the years ended December 31, 2009 and 2008, are as follows:

	2009	2008
Additions:		
Interest and dividends	$ 2,420,418	$ 3,258,949
Net appreciation (depreciation) in fair value of investments whose fair value was determined by quoted market price	17,233,226	(37,354,289)
Net depreciation in fair value of investments whose fair value was estimated	(1,376,337)	(140,286)

Note 5: All investments balances and investment information in the note.
Note 10: The fair value of investments in the note, excluding the fair value classification.

Supplemental schedules: All balances and information included in the schedules.

7. EXEMPT PARTY-IN-INTEREST TRANSACTIONS

Certain plan investments are shares of a short-term investment fund managed by the Trustee. Therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for investment management services are included as a reduction of the return on each fund.

8. FEDERAL INCOME TAX STATUS

The Internal Revenue Service has determined and informed the Company, by a letter dated November 4, 2005 (the "IRS Determination Letter"), that the Plan and related trust were designed in accordance with the applicable regulations of the Internal Revenue Code (IRC). The Plan has been amended since receiving the IRS Determination Letter; however, the Company believes that the Plan is designed and operated in compliance with the applicable requirements of the IRC and the Plan and related trust continue to be tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements. On January 26, 2010, an application was filed with the IRS for an updated determination as to whether the Plan meets the qualification requirements of Section 401(a) of the Code. A response is pending.

9. PLAN TERMINATION

Although it has not expressed any intention to do so, the Company has the right under the Plan, in certain circumstances, to discontinue its contributions at any time and to terminate the Plan, subject to the provisions set forth in ERISA. In the event the Plan is terminated, the net assets of the Plan will be allocated for payment of plan benefits to the participants in an order of priority determined in accordance with ERISA, applicable regulations thereunder, and the Plan document.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation (PBGC) if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination, subject to a statutory ceiling on the amount of an individual's monthly benefit.

Whether all participants receive their benefits should the Plan be terminated at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide those benefits, the priority of those benefits to be paid, and the level and type of benefits guaranteed by the PBGC at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guaranty, while other benefits may not be provided for at all.

10. FAIR VALUE OF FINANCIAL INSTRUMENTS

The FASB Accounting Standard Codification ("ASC") 820-10 establishes a fair value hierarchy that prioritizes observable and unobservable inputs to valuation techniques used to measure fair value. These levels, in order of highest to lowest priority are described below:

Level 1 — Quoted prices (unadjusted) in active markets for identical assets or liabilities at the measurement date.

Level 2 — Observable prices that are based on inputs not quoted on active markets, but corroborated by market data.

Level 3 — Prices that are unobservable for the asset or liability and are developed based on the best information available in the circumstances, which might include the company's own data.

The Plan classifies its investments based on the lowest level of input that is significant to the fair value measurement. A summary of the Plan's investments measured at fair value at December 31, 2009, is set forth by level within the fair value hierarchy, is as follows:

	Fair Value Measurements Using			
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Short-term investments	$ -	$ 14,496,795	$ -	$ 14,496,795
Common stock	34,163,972	-	-	34,163,972
Corporate bonds	58,500	-	-	58,500
Mutual funds	58,696,965	-	-	58,696,965
Partnership	-	-	1,823,810	1,823,810
Total	$ 92,919,437	$ 14,496,795	$ 1,823,810	$ 109,240,042

A summary of the Plan's investments measured at fair value at December 31, 2008, is set forth by level within the fair value hierarchy, is as follows:

	Fair Value Measurements Using			
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Short-term investments	$ -	$ 19,239,929	$ -	$ 19,239,929
Common stock	34,043,396	-	-	34,043,396
Corporate bonds	58,500	-	-	58,500
Mutual funds	39,239,638	-	-	39,239,638
Partnership	-	-	2,726,455	2,726,455
Total	$ 73,341,534	$ 19,239,929	$ 2,726,455	$ 95,307,918

The partnership fund noted in the table above is the AEW Partners V, L.P. Real Estate Partnership Fund (the "Fund"). The industry standards for real estate valuations are contained in the Real Estate Information Standards (REIS) published jointly by NCREIF, NAREIM, and PREA. The REIS standards define the market value of real estate in a manner consistent with U.S. GAAP, as the amount at which an asset could be bought or sold in a current transaction between willing parties. The REIS Property Valuation Standards state that they are intended to generally follow the Uniform Standards of Professional Appraisal Practice (USPAP), as adopted by the Appraisal Foundation.

The following table presents a reconciliation of the beginning and ending balances of the fair value measurements using significant unobservable inputs (Level 3):

	Using Significant Unobservable Inputs (Level 3)
	Partnership
Beginning balance — January 1, 2009	$ 2,726,455
Realized gains	-
Unrealized losses	(1,376,337)
Purchases, issuances, and settlements	473,692
Sales and disposals	-
Transfers in and/or out of Level 3	-
Ending balance — December 31, 2009	$ 1,823,810
The amount of total gains and losses for the period included in changes in net assets attributable to the change in unrealized gains or losses related to assets still held at the reporting date	$ (1,376,337)

* * * * * *

GEORGIA GULF CORPORATION RETIREMENT PLAN

Employer ID No: 58-1563799
Plan No: 001

FORM 5500, SCHEDULE H, PART IV, LINE 4i — SCHEDULE OF ASSETS (HELD AT END OF YEAR) AS OF DECEMBER 31, 2009

Party-In-Interest	Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Rate of Interest, Collateral, and Par or Maturity Value	Cost	Current Value
*	SHORT-TERM INVESTMENT:			
	NTGI Collective Short Term Invest Fund	Short Term Invest Fund 14,496,795 units	$14,496,795	$14,496,795
	CORPORATE BOND:			
	Atlantic Mutual Insurance Company	Corporate bond, $300,000 par value— 8.15%, February 15, 2028	303,792	58,500
	COMMON STOCKS:			
	ABBOTT LABS	Common stock, 9,800 shares	489,905	529,102
	ACE LTD	Common stock, 1,900 shares	83,043	95,760
	ADR ALCATEL-LUCENT	Common stock, 354 shares	4,987	1,175
	ADR ENSCO INTL PLC	Common stock, 1,900 shares	73,105	75,886
	ADR NOKIA CORP SPONSORED	Common stock, 19,200 shares	262,945	246,720
	ADR VODAFONE GROUP PLC	Common stock, 7,400 shares	137,721	170,866
	AETNA INC	Common stock, 8,100 shares	241,447	256,770
	AK STL HLDG CORP	Common stock, 5,900 shares	124,295	125,965
	ALLERGAN INC	Common stock, 6,600 shares	386,385	415,866
	ALTRIA GROUP INC	Common stock, 8,700 shares	125,612	170,781
	AMER GREETINGS CORP	Common stock, 3,905 shares	55,349	85,090
	AMERIPRISE FINL INC	Common stock, 4,600 shares	166,603	178,572
	ANWORTH MTG AST CORP	Common stock, 10,200 shares	74,121	71,400
	AOL INC	Common stock, 1,527 shares	29,608	35,549
	APPLE COMPUTER	Common stock, 2,900 shares	271,395	611,494
	ARCHER-DANIELS-MIDLAND CO	Common stock, 8,900 shares	250,265	278,659
	AT&T INC	Common stock, 31,100 shares	1,078,587	871,733
	BANK AMERICA CORP	Common stock, 16,000 shares	258,992	240,960
	BB&T CORP	Common stock, 7,000 shares	188,024	177,590
	BK HAW CORP	Common stock, 1,990 shares	89,285	93,649
	BRIGGS & STRATTON CORP	Common stock, 3,775 shares	83,506	70,630
	BROWN & BROWN INC	Common stock, 3,650 shares	66,993	65,591
	BUNGE LTD	Common stock, 2,250 shares	97,749	143,618
	BURL NORTHN SANTA FE CORP	Common stock, 2,000 shares	143,268	197,240
	CAMERON INTL CORP	Common stock, 9,000 shares	359,078	376,200
	CASELLA WASTE SYS INC	Common stock, 16,025 shares	186,461	64,421
	CBS CORP CLASS B	Common stock, 12,900 shares	274,985	181,245
	CHEVRON CORP	Common stock, 2,300 shares	130,963	177,077
	CIMAREX ENERGY CO	Common stock, 3,400 shares	112,864	180,098
	CITY NATL CORP	Common stock, 630 shares	25,658	28,728
	COCA COLA CO	Common stock, 10,100 shares	499,621	575,700
	COINSTAR INC	Common stock, 4,115 shares	107,999	114,315
	COLGATE PALMOLIVE CO	Common stock, 4,800 shares	310,150	394,320
	COLUMBIA BKG SYS INC	Common stock, 1,610 shares	25,148	26,050
	COMSTOCK RES INC	Common stock, 3,925 shares	148,496	159,237
	CON-WAY INC	Common stock, 3,060 shares	101,955	106,825
	CONOCOPHILLIPS	Common stock, 15,400 shares	824,090	786,478
	CONSTELLATION BRANDS INC	Common stock, 8,100 shares	126,669	129,033
	COOPER TIRE & RUBBER CO	Common stock, 2,750 shares	42,632	55,138
	CORNING INC. COM	Common stock, 9,500 shares	115,524	183,445
	COSTCO WHSL CORP	Common stock, 7,500 shares	395,086	443,775
	CRAWFORD + CO	Common stock, 14,505 shares	74,788	48,447
	D R HORTON INC	Common stock, 11,700 shares	111,167	127,179
	DEAN FOODS CO	Common stock, 4,500 shares	83,029	81,180
	DELL INC	Common stock, 26,600 shares	356,145	381,976
	DEUTSCHE BK AG	Common stock, 4,250 shares	330,947	301,368
	DEVON ENERGY CORP	Common stock, 7,700 shares	540,653	565,950
	DIAMONDROCK HOSPITALITY CO	Common stock, 4,630 shares	31,130	39,216

(Continued)

GEORGIA GULF CORPORATION RETIREMENT PLAN

Employer ID No: 58-1563799

Plan No: 001

FORM 5500, SCHEDULE H, PART IV, LINE 4i — SCHEDULE OF ASSETS (HELD AT END OF YEAR) AS OF DECEMBER 31, 2009

Party-In-Interest	Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Rate of Interest, Collateral, and Par or Maturity Value	Cost	Current Value
	DU PONT E I DE NEMOURS & CO	Common stock, 12,800 shares	$ 337,605	$ 430,976
	DYCOM INDS INC	Common stock, 10,645 shares	165,083	85,479
	EAST WEST BANCORP INC	Common stock, 7,025 shares	64,986	110,995
	ELECTRO RENT	Common stock, 4,750 shares	53,762	54,815
	EMERSON ELEC CO	Common stock, 3,400 shares	152,456	144,840
	EZCORP INC	Common stock, 4,040 shares	51,221	69,528
	FLUOR CORP	Common stock, 6,000 shares	322,005	270,240
	FORD MTR CO	Common stock, 21,000 shares	174,208	210,000
	FREDS INC	Common stock, 5,955 shares	80,902	60,741
	FRESH DEL MONTE PRODUCE INC	Common stock, 5,125 shares	98,957	113,263
	GARMIN LTD	Common stock, 3,000 shares	89,280	92,100
	GENERAL ELEC CO	Common stock, 22,400 shares	356,748	338,912
	GILEAD SCI INC	Common stock, 9,700 shares	429,578	419,816
	GOLDMAN SACHS GROUP INC	Common stock, 3,200 shares	507,863	540,288
	GOODRICH PETE CORP	Common stock, 1,510 shares	38,844	36,769
	GOOGLE INC	Common stock, 990 shares	401,679	613,780
	GREENBRIER COS INC	Common stock, 4,375 shares	108,632	45,412
	HARSCO CORP	Common stock, 1,250 shares	36,889	40,288
	HCC INSURANCE HOLDINGS INC	Common stock, 2,775 shares	63,389	77,617
	HEWLETT PACKARD CO	Common stock, 12,000 shares	421,058	618,120
	HOME DEPOT INC	Common stock, 5,600 shares	114,690	162,008
	HUNTSMAN CORP	Common stock, 7,800 shares	88,792	88,062
	IBERIABANK CORP	Common stock, 1,825 shares	85,213	98,203
	INGERSOLL-RAND PLC	Common stock, 9,600 shares	219,927	343,104
	INTEGRA LIFESCIENCES HLDG CORP	Common stock, 1,665 shares	45,735	61,239
	INTL FLAVORS & FRAGRANCES INC	Common stock, 895 shares	35,776	36,820
	JPMORGAN CHASE & CO	Common stock, 22,000 shares	859,517	916,740
	JUNIPER NETWORKS INC	Common stock, 10,700 shares	275,207	285,369
	KENNAMETAL INC	Common stock, 4,650 shares	141,283	120,528
	LO JACK CORP	Common stock, 10,445 shares	96,425	42,198
	LOWES COS INC	Common stock, 8,900 shares	159,637	208,171
	LTD BRANDS	Common stock, 8,700 shares	83,449	167,388
	MACY'S INC	Common stock, 10,200 shares	433,464	170,952
	MASCO CORP	Common stock, 7,400 shares	70,567	102,194
	MCDONALDS CORP	Common stock, 8,400 shares	374,916	524,496
	MERCK & CO INC	Common stock, 31,365 shares	1,063,071	1,146,077
	METLIFE INC	Common stock, 2,400 shares	66,348	84,840
	MFA FINL INC	Common stock, 9,820 shares	57,469	72,177
	MONSANTO CO	Common stock, 1,500 shares	122,810	122,625
	MORGAN STANLEY CO	Common stock, 8,000 shares	423,887	236,800
	MOTOROLA INC	Common stock, 25,900 shares	209,711	200,984
	N V R INC	Common stock, 225 shares	111,474	159,910
	NETSCOUT SYS INC	Common stock, 2,215 shares	27,686	32,428
	NEWS CORP	Common stock, 38,100 shares	264,016	521,589
	NEXEN INC COM	Common stock, 7,000 shares	165,972	167,510
	NIKE INC	Common stock, 4,300 shares	223,648	284,101
	NORTHROP GRUMMAN CORP	Common stock, 4,900 shares	227,319	273,665
	OCCIDENTAL PETE CORP	Common stock, 4,000 shares	274,436	325,400
	OFFICE DEPOT	Common stock, 22,300 shares	150,338	143,835
	ON ASSIGNMENT INC	Common stock, 8,490 shares	65,555	60,704
	ON SEMICONDUCTOR CORP	Common stock, 18,923 shares	155,104	166,712
	PENNEY J.C. CO INC	Common stock, 6,600 shares	179,712	175,626
	PEPSICO INC	Common stock, 8,700 shares	446,057	528,960
	PFIZER INC	Common stock, 41,800 shares	988,710	760,342

(Continued)

GEORGIA GULF CORPORATION RETIREMENT PLAN

Employer ID No: 58-1563799

Plan No: 001

FORM 5500, SCHEDULE H, PART IV, LINE 4i — SCHEDULE OF ASSETS (HELD AT END OF YEAR) AS OF DECEMBER 31, 2009

Party-In-Interest	Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Rate of Interest, Collateral, and Par or Maturity Value	Cost	Current Value
	PREMIERE GLOBAL SVCS INC	Common stock, 7,135 shares	$ 61,911	$ 58,864
	PROCTER AND GAMBLE CO	Common stock, 4,390 shares	190,974	266,166
	PULTE HOMES INC	Common stock, 9,500 shares	102,994	95,000
	QUALCOMM INC	Common stock, 12,600 shares	467,937	582,876
	RAYMOND JAMES FNCL INC	Common stock, 4,835 shares	93,677	114,928
	RESEARCH IN MOTION LTD	Common stock, 6,200 shares	337,603	418,748
	RPM INTL INC	Common stock, 2,910 shares	47,564	59,160
	RRI ENERGY INC	Common stock, 13,200 shares	70,336	75,504
	SCHLUMBERGER LTD	Common stock, 7,600 shares	300,609	494,684
	SCHOLASTIC CORP	Common stock, 3,160 shares	64,585	94,263
	SCHWAB CHARLES CORP	Common stock, 23,400 shares	446,898	440,388
	SENSIENT TECHNOLOGIES CORP	Common stock, 3,000 shares	72,759	78,900
	SMITHFIELD FOODS INC	Common stock, 6,500 shares	82,006	98,735
	SONIC CORP	Common stock, 3,835 shares	36,844	38,618
	SPARTAN STORES INC.	Common stock, 4,015 shares	54,747	57,374
	SPRINT NEXTEL CORP	Common stock, 83,300 shares	493,469	304,878
	SPX CORP	Common stock, 1,500 shares	70,906	82,050
	STEEL DYNAMICS INC	Common stock, 5,700 shares	91,201	101,004
	STRYKER CORP	Common stock, 4,100 shares	195,290	206,517
	SUPER VALU INC	Common stock, 12,200 shares	194,675	155,062
	SYMANTEC CORP	Common stock, 15,700 shares	250,705	280,873
	SYNOVUS FINL CORP	Common stock, 22,955 shares	119,071	47,057
	T-HQ INC	Common stock, 8,585 shares	49,216	43,268
	TEXTRON INC	Common stock, 4,400 shares	41,342	82,764
	TIDEWATER INC	Common stock, 3,425 shares	144,289	164,228
	TIME WARNER INC NEW	Common stock, 10,100 shares	344,451	418,039
	TIME WARNER CABLE INC	Common stock, 15,600 shares	375,958	454,584
	TJX COS INC	Common stock, 10,100 shares	371,621	369,155
	TRAVELERS COS INC	Common stock, 3,300 shares	149,878	164,538
	TW TELECOM INC	Common stock, 5,680 shares	77,305	97,355
	TX CAP BANCSHARES INC	Common stock, 6,730 shares	112,792	93,950
	TYCO ELECTRONICS LTD	Common stock, 18,100 shares	355,005	444,355
	UNITED CMNTY BKS INC BLAIRSVILLE, GA	Common stock, 16,873 shares	128,240	57,199
	UNUM GROUP	Common stock, 4,500 shares	72,945	87,840
	US BANCORP	Common stock, 10,800 shares	207,291	243,108
	VALASSIS COMMUNICATIONS INC	Common stock, 2,145 shares	35,734	39,167
	VALERO ENERGY CORP	Common stock, 18,100 shares	322,967	303,175
	VIACOM INC	Common stock, 2,000 shares	39,677	59,460
	VISA INC	Common stock, 6,000 shares	323,522	524,760
	WAL-MART STORES INC	Common stock, 10,200 shares	556,617	545,190
	WALT DISNEY CO	Common stock, 6,800 shares	154,846	219,300
	WELLS FARGO & CO	Common stock, 17,000 shares	436,483	458,830
	WESTN DIGITAL CORP	Common stock, 5,700 shares	185,779	251,655
	WHITNEY HLDG CORP	Common stock, 4,500 shares	36,560	40,995
	WILEY JOHN & SONS INC	Common stock, 2,050 shares	64,661	85,854
	WILMINGTON TR CORP	Common stock, 7,690 shares	156,127	94,894
	XL CAPITAL LTD	Common stock, 13,000 shares	380,439	238,290
	ZENITH NATL INS CORP	Common stock, 95 shares	2,160	2,827
	1ST HORIZON NATL COP	Common stock, 8,855 shares	92,688	118,657
	3M CO	Common stock, 4,900 shares	323,742	405,083
		Total common stock	31,750,590	34,163,972

(Continued)

GEORGIA GULF CORPORATION RETIREMENT PLAN

Employer ID No: 58-1563799
Plan No: 001

FORM 5500, SCHEDULE H, PART IV, LINE 4i — SCHEDULE OF ASSETS (HELD AT END OF YEAR) AS OF DECEMBER 31, 2009

Party-In-Interest	Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Rate of Interest, Collateral, and Par or Maturity Value	Cost	Current Value
	EUROPACIFIC	American Funds Europacific Growth A, 524,281 shares	18,316,379	20,100,924
	HARBOR	Capital Appreciation Institutional Class, 290,658 shares	9,414,326	9,582,985
	PIMCO	Total Return Institutional Shares, 2,319,454 shares	24,157,363	25,050,100
	ROXBURY	Small Cap Growth Fund, 290,752 shares	4,696,206	3,962,956
		Total mutual funds	56,584,274	58,696,965
	AEW PARTNERS V LP	Real Estate Partnership, 3,609,880 shares	3,609,880	1,823,810
		Total investments	$ 106,745,331	$ 109,240,042

(Concluded)

GEORGIA GULF CORPORATION RETIREMENT PLAN

Employer ID No: 58-1563799
Plan No: 001

FORM 5500, SCHEDULE H, PART IV, LINE 4j — SCHEDULE OF REPORTABLE TRANSACTIONS FOR THE YEAR ENDED DECEMBER 31, 2009

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
SERIES TRANSACTIONS						
* Northern Trust Corporation	Harbor Capital Appreciation Fund Institutional Class	$ 9,414,326	$ -	$ 9,414,326	$9,414,326	$ -
* Northern Trust Corporation	NTGI Government Collective Short-Term Investment Fund	35,312,662	-	35,312,662	35,312,662	-
* Northern Trust Corporation	NTGI Government Collective Short-Term Investment Fund	-	40,055,796	40,055,796	40,055,796	-

* Represents a party-in-interest