

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 2010 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information		
For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010			
A This return/report is for:	☐ a multiemployer plan;	☐ a multiple-employer plan; or	
	☒ a single-employer plan;	☐ a DFE (specify) ____	
B This return/report is:	☐ the first return/report;	☐ the final return/report;	
	☐ an amended return/report;	☐ a short plan year return/report (less than 12 months).	
C If the plan is a collectively-bargained plan, check here.	☒		
D Check box if filing under:	☒ Form 5558;	☐ automatic extension;	☐ the DFVC program;
	☐ special extension (enter description)		

Part II	Basic Plan Information —enter all requested information		
1a Name of plan GEORGIA GULF 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.	10/03/2011	MICHAEL L. SMITH
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/03/2011	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
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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
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5 Total number of participants at the beginning of the plan year	5	3537
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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	1727
b Retired or separated participants receiving benefits.....	6b	602
c Other retired or separated participants entitled to future benefits.....	6c	1076
d Subtotal. Add lines 6a , 6b , and 6c	6d	3405
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	84
f Total. Add lines 6d and 6e	6f	3489
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	7

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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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) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

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

SCHEDULE 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 2010 This Form is Open to Public Inspection
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For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

▶ **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 <u>GEORGIA GULF CORPORATION RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>GEORGIA GULF CORPORATION</u>	D Employer Identification Number (EIN) <u>58-1563799</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2010</u>
2	Assets:
a	Market value 2a <u>109015969</u>
b	Actuarial value 2b <u>115543900</u>
3	Funding target/participant count breakdown
	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment 3a <u>631</u> <u>37105735</u>
b	For terminated vested participants 3b <u>1082</u> <u>23921116</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>856483</u>
(2)	Vested benefits 3c(2) <u>49942568</u>
(3)	Total active 3c(3) <u>1824</u> <u>50799051</u>
d	Total 3d <u>3537</u> <u>111825902</u>
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 <u>6.70</u> %
6	Target normal cost 6 <u>710000</u>

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	<u>09/22/2011</u>
Signature of actuary	Date
<u>RACHEL ROBINSON</u>	<u>11-05553</u>
Type or print name of actuary	Most recent enrollment number
<u>TOWERS WATSON PENNSYLVANIA INC.</u>	<u>404-365-1982</u>
Firm name	Telephone number (including area code)
<u>3500 LENOX ROAD</u> <u>SUITE 900</u> <u>ATLANTA, GA 30326-4238</u>	
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 ☐

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

Schedule SB (Form 5500) 2010
v.092308.1

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)	11285013	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).....	11285013	0
10	Interest on item 9 using prior year's actual return of <u>19.31</u> %	2179136	
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 <u>8.12</u> %		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).....	13464149	0

Part III	Funding percentages		
14	Funding target attainment percentage.....	14	91.28 %
15	Adjusted funding target attainment percentage.....	15	103.32 %
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	114.15 %
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: 5.03 %	2nd segment: 6.73 %	3rd segment: 6.82 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ 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 ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ 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	710000
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	710000
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	710000	
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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider 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
		2010
		This Form is Open to Public Inspection.
For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
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)
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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)..... ☒ 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	
COMMON SENSE LONG-BIASED BPI, LTD.	15350 SW SEQUOIA PARKWAY SUITE 250 PORTLAND, OR 97224

(b) Enter name and EIN or address of person who provided you disclosures 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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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 WATSON PENNSYLVANIA, INC.

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	383319	Yes ☐ No ☒	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	141288	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ 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	101132	Yes ☒ No ☐	Yes ☒ No ☐	0	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	62568	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

BUCKHEAD CAPITAL MANAGEMENT, LLC

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	NONE	39796	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

(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?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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
(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
(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:	DELOITTE & TOUCHE LLP	b EIN:	13-3891517
c Position:	ACCOUNTANT		
d Address:	191 PEACHTREE STREET NE SUITE 2000 ATLANTA, GA 30303-1943	e Telephone:	404-220-1500

Explanation: DELOITTE & TOUCHE WAS REPLACED WITH ANOTHER AUDIT FIRM AFTER A COMPETITIVE BID PROCESS.

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 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
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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
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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
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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

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
		2010
		This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
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)	295704	156986
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	63750
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	34163972	39840187
(5) Partnership/joint venture interests	1c(5)	1823810	1737620
(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)	14496795	4014277
(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)	58696965	58674370
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		10184085

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(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	109535746	114671275

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h	96541	30635
i Acquisition indebtedness	1i		
j Other liabilities	1j	423237	311215
k Total liabilities (add all amounts in lines 1g through 1j)	1k	519778	341850

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	109015968	114329425
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		0

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	-9	
(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)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		-9

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	653393	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1163993	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1817386

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

(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	29054241	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	29791145	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		-736904

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)	4108175	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		4108175
(6) Net investment gain (loss) from common/collective trusts	2b(6)		6663
(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)		4825543
c Other income.....	2c		4719
d Total income. Add all income amounts in column (b) and enter total.....	2d		10025573

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3842628	
(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)		3842628
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)	383322	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	344785	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		728107
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		4570735

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		5454838
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		141381

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: BABUSH,NELMAN,KORMAN & JOHNSON, LLP

(2) EIN: 58-0942047

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

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

Part IV Compliance Questions

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

During the plan year:

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

- 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
		2010
		This Form is Open to Public Inspection.

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan <u>GEORGIA GULF CORPORATION RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>GEORGIA GULF CORPORATION</u>	D Employer Identification Number (EIN) <u>58-1563799</u>

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	<u>0</u>
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): <u>36-3046063</u>		
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	<u>58</u>

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 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)?.....	☒ 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	☒ 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	☐ 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

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

Schedule R (Form 5500) 2010
v.092308.1

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):

- 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: 64% Investment-Grade Debt: 22% High-Yield Debt: _____% Real Estate: _____% Other: 14%

- 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): _____



Babush, Neiman, Kornman & Johnson, LLP
Certified Public Accountants & Consultants

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 and for the year ended December 31, 2010, 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 the other auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by Northern Trust Company, the trustee of the Plan, as of and for the year ended December 31, 2009. Their report, dated October 1, 2010, indicated that (a) because of the significance of the information that they did not audit, they were unable to, and did not, express an opinion on the financial statements taken as a whole and (b) the form and content of the information included in the financial statements other than that derived from the information certified by the trustee, were 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.

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, except for comparing the information with the related information included in the 2010 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 year ended December 31, 2010, 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 2010 financial statements and supplemental schedules taken as a whole. The form and content of the information included in the 2010 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.

A handwritten signature in cursive script that reads "Babush, Neiman, Kornman & Johnson, LLP".

Atlanta, Georgia
September 26, 2011



**Georgia Gulf Corporation
Retirement Plan
EIN/PN: 58-1563799/001
2010 Form 5500 Schedule SB
Line 22 - Description of Weighted Average Retirement Age**

Retirement rates are as follows:

<u>Age</u>	<u>Assumed Retirement Incidence</u>
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, 2010.

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
Retirement Plan
EIN/PN: 58-1563799/001
2010 Form 5500 Schedule SB
Part V – Statement of Actuarial Assumptions/Methods**

Economic Assumptions

Interest rate basis:

- | | |
|---|----------------|
| ▶ Applicable month | September 2009 |
| ▶ Yield curve basis | Segment rates |
| ▶ Transition from current liability rates | No |

Interest rates:

- | | |
|---------------------------|-------|
| ▶ First segment rate | 5.03% |
| ▶ Second segment rate | 6.73% |
| ▶ Third segment rate | 6.82% |
| ▶ Effective interest rate | 6.70% |

Annual rates of increase:

- | | |
|-------------------------------|-------|
| ▶ 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 2025 using Scale AA(with generational projection)) and annuitants (based on RP-2000 "Healthy Annuitants" table without collar or amount adjustments, projected to 2017 using Scale AA) |
| ▶ Disabled | Separate rates for non-annuitants (based on RP-2000 "Employees" table without collar or amount adjustments, projected to 2025 using Scale AA (with generational projection)) and annuitants (based on RP-2000 "Healthy Annuitants" table without collar or amount adjustments, projected to 2017 using Scale AA) |

**Georgia Gulf Corporation
Retirement Plan
EIN/PN: 58-1563799/001
2010 Form 5500 Schedule SB
Part V – Statement of Actuarial Assumptions/Methods**

Termination Rates varying by age and service

Representative rates:

<u>Age</u>	<u>Years of Service</u>			
	<u>0-1</u>	<u>1-2</u>	<u>2-3</u>	<u>3+</u>
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:

<u>Age</u>	<u>Rate</u>
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 Wife three years younger than husband

Administrative expense \$710,000

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Other assumptions	100% of plan participants with an SBT Employer Account as defined in the Georgia Gulf Corporation 401(k) Retirement Savings Plan take the account balance as a lump sum upon retirement rather than rolling their account balance into the plan. SBT account balance 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 nonparticipants) 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 plan year plus plan-related expenses expected to be paid from plan assets during plan year
Actuarial value of assets	<p>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 (with such expected earnings limited as described in IRS Notice 2009-22). The average asset value must be within 10% of fair value, including contributions receivable.</p> <p>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 significant bias to produce an actuarial value of assets that is below the market value of assets.</p>

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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 is letter issued.

Change in Assumptions and
Methods Since Prior
Valuation

The interest rate basis used to calculate the funding target and target normal cost changed from the full corporate bond yield curve with October look back to segment rates with September look back.

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.

The assumed plan-related expenses added to the target normal cost were changed from \$515,000 for 2009 to \$710,000 for 2010.

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. Georgia Gulf Corporation also provided the dates and amounts of the 2009 contributions that will be paid in 2010. Data were reviewed for reasonableness and consistency, but no audit was performed. 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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**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 June 16, 2010 and was effective January 1, 2009.

Plan Status	Future benefit accruals under the cash balance formula were frozen as of March 31, 2009 for all participants other than Aberdeen hourly employees. For Aberdeen hourly employees accruals were frozen as of December 31, 2009.	
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 other than Aberdeen hourly employees are eligible to become participants in the plan after March 31, 2009.	
	No new employees who are Aberdeen hourly employees are eligible to become participants in the plan after December 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

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 December 31, 2007:

One year for each 1,000-hour calendar year of employment with Georgia Gulf Corporation.

After March 31, 2009:

Benefit Service is frozen as of March 31, 2009 for all participants other than Aberdeen hourly employees, whose benefit service is frozen as of December 31, 2009.

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 for all participants other than Aberdeen hourly employees, and for Aberdeen hourly employees no compensation is recognized in pension accruals after December 31, 2009.

**Normal retirement date
(NRD)**

First of month coinciding with or next following the attainment of age 65

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Cash balance account	<p>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.</p> <p>Aberdeen hourly employees earn benefits under the cash balance formula commencing May 11, 2008 and cease accruals under the prior formula on May 10, 2008.</p> <p>Participants continue to receive interest credits after the March 31, 2009 and December 31, 2009 plan freezes.</p>										
Pay credits	<p>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.</p> <table> <tr> <th style="text-align: left;">Benefit or Vesting Service, as applicable</th><th style="text-align: left;">Pay Credit</th></tr> <tr> <td>Less than 10</td><td>3.0%</td></tr> <tr> <td>At least 10 but less than 15</td><td>4.0%</td></tr> <tr> <td>At least 15 but less than 20</td><td>5.0%</td></tr> <tr> <td>20 or more</td><td>6.0%</td></tr> </table> <p>Pay credits are frozen for all participants other than Aberdeen hourly employees as of March 31, 2009.</p> <p>For Aberdeen hourly employees who are credited with at least 1,000 hours of service during 2009, pay credits for 2009 shall be based on compensation for the period of January 1, 2009 through December 31, 2009. For Aberdeen hourly employees who are credited with at least 250 hours of service during the first quarter of 2009, pay credits for 2009 will be no less than the pay credits attributable to compensation for the 2009 plan year paid on or before March 31, 2009.</p>	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%	20 or more	6.0%
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%										
20 or more	6.0%										
Interest credits	<p>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%.</p>										

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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.
Temporary supplemental benefit	<p>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.</p> <p>The temporary supplemental benefit is not available to Aberdeen hourly participants.</p>
Frozen monthly pension benefit	<p>The frozen benefit as of December 31, 2007 (May 10, 2008 for Aberdeen hourly employees) accrued under the Georgia Gulf Salaried Employees Retirement Plan or the Royal Mouldings Retirement Plan.</p> <p>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.</p>
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

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Early retirement	Retirement before NRD and on or after both attaining age 55 and completing three years of vesting service. For Aberdeen hourly 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. 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.

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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 June 16, 2010 to freeze the plan as of December 31, 2009 instead of March 31, 2009 for Aberdeen hourly employees. This amendment was recognized for cash funding.

Changes in Plan Provisions Since Prior Year

For cash funding purposes the following plan change has been reflected:

- ▶ Future benefit accruals under the cash balance plan formula were frozen as of March 31, 2009 for all participants other than Aberdeen hourly employees, whose accruals under the cash balance plan formula were frozen as of December 31, 2009.

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

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 hourly 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 hourly employees. Benefit accruals for Aberdeen hourly employees 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 hourly employees, and it is frozen as of May 10, 2008 for Aberdeen hourly employees.
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.

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Aggregate Compensation	<p>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 hourly employees no Aggregate Compensation after December 31, 2007.</p> <p>For Aberdeen hourly 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.</p>
Social Security Taxable Wage Base	<p>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.</p>
Normal retirement date (NRD)	<p>First of month coinciding with or next following the attainment of age 65.</p>
Monthly pension benefit	<p>As of any date, one-twelfth of the greater of (A) and (B)</p> <p>(A) After February 29, 2004, but prior to March 1, 2006: \$1,000 After February 28, 2006: \$1,500</p> <p>(B) The sum of:</p> <p>(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 401(k) Retirement Savings Plan. The account shall be valued on the valuation date immediately following the member's date of termination.</p> <p>(ii) Post-1984 Accrual: 1% of Aggregate Compensation, frozen as of December 31, 2007 for participants other than Aberdeen hourly employees and as of May 10, 2008 for Aberdeen hourly employees.</p> <p>(iii) For Aberdeen hourly employees, any accrued benefit earned under the retirement plan for Aberdeen hourly employees prior to the December 31, 2002 merger effective date.</p>

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(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.
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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.
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For Aberdeen hourly employees, 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.
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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 hourly employees, require five years of vesting service.)
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Preretirement spouse benefit	Death while eligible for normal, early, delayed or deferred vested retirement benefits, with a surviving spouse.
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Monthly 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 the following early retirement factors:

<i>Age at annuity starting date</i>	<i>Factor to be applied to Aberdeen accrued benefit</i>	<i>Factor to be applied to portion of normal retirement benefit amount other than Aberdeen accrued benefit</i>
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.

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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. 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

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- (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 55 th 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:

<i>Age at annuity starting date</i>	<i>Factor to be applied to (A) portion of monthly pension benefit formula</i>	<i>Factor to be applied to (B) portion of monthly pension benefit formula</i>
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.

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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 24 – Change in Actuarial Assumptions

Changes in actuarial assumptions consisted of changes in:

- ▶ The assumed plan-related expenses added to the target normal cost were changed from \$515,000 for 2009 to \$710,000 for 2010.
- ▶ 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.

Other than the aforementioned changes and annual changes to mortality assumptions under the Pension Protection Act, all other assumptions are identical to those employed in the prior valuation.

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Line 25 – Change in Method

Changes in method consisted of changes in:

- ▶ The interest rate basis used to calculate the funding target and target normal cost changed from the full corporate bond yield curve with October look back to segment rates with September look back. Automatic approval has been granted for this change under 1.430(h)(2)–1(h)(3).
- ▶ In accordance with 1.430(d)-1(g)(3)(ii)(A), automatic approval has been granted for the first plan year for which all the provisions of 1.430(d)-1, 1.430(f)-1, 1.430(g)-1, 1.430(i)-1, and 1.436-1 are reflected for any changes to funding methods permitted by the Pension Protection Act. 2010 is the first plan year for which all of these provisions were reflected, and thus all funding method changes are automatically approved.

Georgia Gulf Corporation
Retirement Plan
EIN/PN: 58-1563799/001
2010 Form 5500 Schedule SB
Line 26 – Schedule of Active Participant Data

		Completed Years of Services							
Attained Age		1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39
0 to 24	Number	40							
	Average Accrued Benefit	945							
	Average Cash Balance	1,149							
25 to 29	Number	114	8						
	Average Accrued Benefit	902							
	Average Cash Balance	1,332							
30 to 34	Number	125	14	6					
	Average Accrued Benefit	1,136							
	Average Cash Balance	1,429							
35 to 39	Number	162	14	18					
	Average Accrued Benefit	1,248							
	Average Cash Balance	1,448							
40 to 44	Number	167	26	44	15	6			
	Average Accrued Benefit	1,515	4,278	6,872					
	Average Cash Balance	1,625	2,872	4,098					
45 to 49	Number	164	25	53	20	22	13	1	
	Average Accrued Benefit	1,806	4,256	7,225	9,183	10,564			
	Average Cash Balance	1,776	2,766	5,060	4,763	5,134			
50 to 54	Number	146	27	30	14	16	32	43	
	Average Accrued Benefit	1,889	3,952	7,602			14,928	14,639	
	Average Cash Balance	1,861	2,910	5,828			6,573	6,646	
55 to 59	Number	96	33	34	9	16	24	55	24
	Average Accrued Benefit	2,339	4,543	6,756			24,936	17,614	15,153
	Average Cash Balance	1,783	2,658	5,215			7,929	6,855	7,160
60 to 64	Number	61	13	25	4	5	7	17	12
	Average Accrued Benefit	3,820		6,335					
	Average Cash Balance	1,811		5,039					
65 to 69	Number	6	1	4		3	4		3
	Average Accrued Benefit								
	Average Cash Balance								
70 and Over	Number	3							
	Average Accrued Benefit								
	Average Cash Balance								

The plan is "hard frozen" and the average accrued benefits are in lieu of compensation.

Georgia Gulf Corporation
Retirement Plan
EIN/PN: 58-1563799/001
2010 SCHEDULE R, LINE 4 – STATEMENT OF ELECTION

The Georgia Gulf Corporation Retirement Plan was amended to cease all benefit accruals under the plan effective December 31, 2009 instead of March 31, 2009 for Aberdeen hourly employees.

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 June 16, 2010.

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.

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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 2010 This Form is Open to Public Inspection
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For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

► **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	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">B Three-digit plan number (PN) ►</td> <td style="width: 30%; text-align: center;">001</td> </tr> <tr> <td colspan="2">D Employer Identification Number (EIN) 58-1563799</td> </tr> </table>	B Three-digit plan number (PN) ►	001	D Employer Identification Number (EIN) 58-1563799	
B Three-digit plan number (PN) ►	001				
D Employer Identification Number (EIN) 58-1563799					
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Georgia Gulf Corporation					
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B ☐ Other F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500					

Part I Basic Information			
1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2010</u>			
2 Assets:			
a Market value.....	2a		109,015,969
b Actuarial value.....	2b		115,543,900
3 Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	631	37,105,735
b For terminated vested participants	3b	1,082	23,921,116
c For active participants:			
(1) Non-vested benefits.....	3c(1)		856,483
(2) Vested benefits.....	3c(2)		49,942,568
(3) Total active	3c(3)	1,824	50,799,051
d Total.....	3d	3,537	111,825,902
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	6.70 %	
6 Target normal cost.....	6	710,000	

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 <i>RR</i> _____ Signature of actuary	9/22/2011 _____ Date
Rachel Robinson _____ Type or print name of actuary		11-05553 _____ 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 ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF. **Schedule SB (Form 5500) 2010 v.092308.1**

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)	11,285,013	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)	11,285,013	0
10 Interest on item 9 using prior year's actual return of <u>19.31</u> %	2,179,136	
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 <u>8.12</u> %		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)	13,464,149	0

Part III Funding percentages

14 Funding target attainment percentage	14	91.28 %
15 Adjusted funding target attainment percentage	15	103.32 %
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	114.15 %
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: 5.03 %	2nd segment: 6.73 %	3rd segment: 6.82 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ 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 ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ 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	710,000
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	710,000
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	710,000	710,000
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



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

Notice to Terminated Accountant

I, as Plan Administrator, verify that the explanation that is reproduced below or attached to this notice is the explanation concerning your termination reported on the Schedule C (Form 5500) attached to the 2010 Annual Return/Report Form 5500 for the Georgia Gulf Corporation Retirement Plan. This Form 5500 is identified in line 2b by the nine-digit EIN 58-1563799 and in line 1b by the three-digit PN 001.

You have the opportunity to comment to the Department of Labor concerning any aspect of this explanation. Comments should include the name, EIN, and PN of the plan and be submitted to: Office of Enforcement, Employee Benefits Security Administration, U.S. Department of Labor, 200 Constitution Avenue, N.W., Washington, D.C. 20210.

Explanation:

Deloitte and Touche was replaced with an audit firm that specializes in Employee Benefit Plan auditing.

Michael L. Smith, Plan Administrator

Date

GEORGIA GULF CORPORATION RETIREMENT PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS AS OF DECEMBER 31, 2010 AND 2009

	2010	2009
INVESTMENTS — At fair value:		
Short-term investments	\$ 4,014,277	\$ 14,496,795
Common stocks	39,840,187	34,163,972
Corporate bonds	63,750	58,500
Mutual funds	58,674,370	58,696,965
Partnership	1,737,620	1,823,810
Long-biased hedge fund	<u>10,184,085</u>	<u>-</u>
Total investments — at fair value	114,514,289	109,240,042
INTEREST AND DIVIDENDS RECEIVABLE	<u>156,986</u>	<u>295,704</u>
Total assets	<u>114,671,275</u>	<u>109,535,746</u>
LIABILITIES:		
Payables for securities purchased	311,215	423,237
Accrued administrative expenses	<u>30,635</u>	<u>96,541</u>
Total liabilities	<u>341,850</u>	<u>519,778</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 114,329,425</u>	<u>\$ 109,015,968</u>

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, 2010 AND 2009

	2010	2009
ADDITIONS:		
Rollover contributions	\$ -	\$ 40,511
Interest and dividends	1,825,568	2,420,418
Net appreciation in fair value of investments	<u>8,196,814</u>	<u>15,856,889</u>
Total additions	<u>10,022,382</u>	<u>18,317,818</u>
DEDUCTIONS:		
Benefits paid to participants or beneficiaries	3,839,437	3,515,456
Administrative expenses	<u>869,489</u>	<u>982,497</u>
Total deductions	<u>4,708,926</u>	<u>4,497,953</u>
NET INCREASE	5,313,457	13,819,865
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year	<u>109,015,968</u>	<u>95,196,103</u>
End of year	<u>\$ 114,329,425</u>	<u>\$ 109,015,968</u>

See notes to financial statements.

GEORGIA GULF CORPORATION RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

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’ (other than Aberdeen Union participants which benefits were frozen on December 31, 2009) (collectively the “Freeze Dates”) plan benefits and to cease all future accruals. This means the accrued benefits under the Plan are frozen as of the Freeze Dates, and no additional pay credits will be added to the cash balance accounts. The cash balance portion of the Plan will only increase after the Freeze Dates 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 the Freeze Dates 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 the Freeze Dates, will be used in determining eligibility for early retirement and vesting. This means that participants not vested in their accrued benefits as of the Freeze Dates, 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

GEORGIA GULF CORPORATION RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS (Continued)

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 age 62 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).

Health Security Benefits — 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.

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

GEORGIA GULF CORPORATION RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS (Continued)

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, partnerships, and a hedge fund. 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.

The Plan's investments in the Long-biased hedge fund are valued based on the net asset value calculation of shares by each investment portfolio manager. Each month, the fund's net profits and losses are valued based on various pricing models that are allocated proportionately to each series of investments within the fund.

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.

New Accounting Pronouncements In January 2010, the FASB issued Accounting Standards Update 2010-06, *Improving Disclosures about Fair Value Measurements*, (ASU 2010-06). ASU 2010-06 amended ASC 820 to clarify certain existing fair value disclosures and require a number of additional disclosures. The guidance in ASU 2010-06 clarified that disclosures should be presented separately for

GEORGIA GULF CORPORATION RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS (Continued)

each “class” of assets and liabilities measured at fair value and provided guidance on how to determine the appropriate classes of assets and liabilities to be presented. ASU 2010-06 also clarified the requirement for entities to disclose information about both the valuation techniques and inputs used in estimating Level 2 and Level 3 fair value measurements. In addition, ASU 2010-06 introduced new requirements to disclose the amounts (on a gross basis) and reasons for any significant transfers between Levels 1, 2 and 3 of the fair value hierarchy and present information regarding the purchases, sales, issuances and settlements of Level 3 assets and liabilities on a gross basis. With the exception of the requirement to present changes in Level 3 measurements on a gross basis, which is delayed until 2011, the guidance in ASU 2010-06 is effective for reporting periods beginning after December 15, 2009. Since ASU 2010-06 only affects fair value measurement disclosures, adoption of ASU 2010-06 did not have an effect on the Plan’s net assets available for benefits or its changes in net assets available for benefits. See Note 10 for applicable disclosures

Subsequent Events —Subsequent events were evaluated through September 26, 2011, 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, 2010 and 2009.

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.

GEORGIA GULF CORPORATION RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS (Continued)

The actuarial present value of accumulated plan benefits as of January 1, 2010 and 2009, is as follows:

	2010	2009
Vested plan benefits:		
Participants currently receiving benefits	\$30,997,503	\$28,701,129
Other participants	<u>54,377,713</u>	<u>53,758,200</u>
Total vested plan benefits	<u>\$85,375,216</u>	<u>\$82,459,329</u>
Nonvested plan benefits	<u>929,987</u>	<u>1,653,873</u>
Total actuarial present value of accumulated plan benefits	<u><u>\$86,305,203</u></u>	<u><u>\$84,113,202</u></u>

The changes in the actuarial present value of accumulated plan benefits for the year ended January 1, 2010, are as follows:

Increase (decrease) during the year attributable to:	
Effect of noninvestment experience and additional benefits accumulated	\$ (1,501,873)
Benefits paid	(3,515,456)
Interest due to decrease in discount period	<u>7,209,330</u>
Net increase	2,192,001
Actuarial present value of accumulated plan benefits:	84,113,202
Beginning of year	<u> </u>
End of year	<u><u>\$86,305,203</u></u>

The significant actuarial assumptions used in the January 1, 2010 and 2009, valuations were as follows:

Mortality	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
Average retirement age	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.

GEORGIA GULF CORPORATION RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS (Continued)

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 beginning of year number shown above, but was included in the end of year number. The plan was further amended on June 16, 2010 to freeze the plan as of December 31, 2009 instead of March 31, 2009 for Aberdeen hourly employees. This amendment was not included in the beginning of year or end of year calculations above, as the amendment was subsequent to these dates.

5. INVESTMENTS

The Plan's investments which represented 5% or more of net assets available for benefits as of December 31, 2010 and 2009, are as follows:

2010	Shares/Units	Amount
Europacific Growth Fund	586,147	\$24,248,899
PIMCO Total Return Fund Institutional Shares	2,327,802	25,256,657
Long-biased hedge fund	84,832	10,184,085
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

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, 2010 and 2009, are as follows:

	2010	2009
Net appreciation (depreciation) in fair value of investments:		
Common stocks	\$ 3,558,189	\$ 8,834,140
Corporate bonds	5,250	-
Mutual funds	4,602,753	8,399,086
Partnership	(153,463)	(1,376,337)
Long-biased hedge fund	184,085	-
Total net appreciation in fair value of investments	<u>\$ 8,196,814</u>	<u>\$ 15,856,889</u>

6. INFORMATION CERTIFIED BY THE TRUSTEE (UNAUDITED)

As of and for the years ended December 31, 2010 and 2009, 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.

GEORGIA GULF CORPORATION RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS (Continued)

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, 2010 and 2009, are as follows:

	2010	2009
Investments — at fair value:		
Short-term investments	\$ 4,014,277	\$ 14,496,795
Common stocks	39,840,187	34,163,972
Corporate bonds	63,750	58,500
Mutual funds	58,674,370	58,696,965
Partnership	1,737,620	1,823,810
Long-biased hedge fund	10,184,085	-
Total investments — at fair value	<u>\$ 114,514,289</u>	<u>\$ 109,240,042</u>
Interest and dividends receivable	<u>\$ 156,986</u>	<u>\$ 295,704</u>
Liability for securities purchased	<u>\$ 311,215</u>	<u>\$ 423,237</u>

Statements of changes in net assets available for benefits for the years ended December 31, 2010 and 2009, are as follows:

	2010	2009
Additions:		
Interest and dividends	\$ 1,825,568	\$ 2,420,418
Net appreciation in fair value of investments		
whose fair value was determined by quoted market price	8,166,192	17,233,226
Net appreciation (depreciation) in fair value of investments		
whose fair value was estimated	30,622	(1,376,337)

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

GEORGIA GULF CORPORATION RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS (Continued)

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.

GEORGIA GULF CORPORATION RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS (Continued)

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, 2010, is set forth by level within the fair value hierarchy, is as follows:

Asset Category (In thousands, except percentages)	Target Allocation 2011	Quoted Prices				Percentage of Plan Assets, December 31, 2010
		Total	In Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	
Short-term investment fund		\$ 4,014	\$ -	\$ 4,014	\$ -	4%
US Equity securities:	43.0%					
Consumer Discretionary Sector		6,739	6,739	-	-	
Consumer Staples Sector		6,291	6,291	-	-	
Energy Sector		4,707	4,707	-	-	
Financials Sector		4,458	4,361	97	-	
Health Care Sector		4,657	4,657	-	-	
Industrials Sector		4,464	4,464	-	-	
Information Technology Sector		5,813	5,813	-	-	
Capital appreciation mutual fund		5,469	5,469	-	-	
Small capital growth fund		3,700	3,700	-	-	
Other		1,337	1,337	-	-	
Total US Equity securities:		47,635	47,538	97	-	42%
International equity securities:	20%					
Europacific growth fund		24,249	24,249	-	-	
Other		1,374	1,374	-	-	
Total International equity securities		25,623	25,623	-	-	22%
Fixed income securities:	20%					0%
Pimco Total Return INSTL		25,256	25,256	-	-	
Corporate Bonds Sector		64	-	64	-	
Total Fixed income securities:		25,320	25,256	64	-	22%
Long-biased hedge fund	10%	10,184	-	-	10,184	9%
Partnership	3.0%	1,738	-	-	1,738	2%
Emerging Markets	5.0%	-	-	-	-	-
Total	100%	\$ 114,514	\$ 98,417	\$ 4,175	\$ 11,922	100%

GEORGIA GULF CORPORATION RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS (Continued)

The Long-biased hedge fund is the Common Sense Long-Biased BPI (the “Fund”). The Fund’s objective is to generate superior, long-term return with minimal risk. The investment is a series in this fund that is 100% redeemable. The fair market value for the series is determined by using the Net Asset Value (NAV) calculation performed by the portfolio managers. Each month, fund’s net profits and losses are valued based on various pricing models from the investment managers. The net profits and losses are allocated proportionately (based on the number of investor shares) to the prior month’s calculated NAV per share for each investor series. This new calculated NAV per share is multiplied by the investor’s shares to arrive at the new fair value for the month.

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:

Asset Category (In thousands, except percentages)	Quoted Prices				Percentage of Plan Assets, December 31, 2009
	Total	In Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	
Short-term investment fund	\$ 14,497	\$ -	\$ 14,497	\$ -	13%
US Equity securities:					
Consumer Discretionary Sector	5,317	5,317	-	-	
Consumer Staples Sector	3,982	3,982	-	-	
Energy Sector	3,569	3,569	-	-	
Financials Sector	5,477	5,358	119	-	
Health Care Sector	3,796	3,796	-	-	
Industrials Sector	2,834	2,834	-	-	
Information Technology Sector	5,355	5,355	-	-	
Capital appreciation mutual fund	9,583	9,583	-	-	
Small capital growth fund	3,963	3,963	-	-	
Other	2,452	2,452	-	-	
Total US Equity securities:	46,327	46,208	119	-	42%
International equity securities:					
Europacific growth fund	20,101	20,101	-	-	
Other	1,382	1,382	-	-	
Total International equity securities	21,483	21,483	-	-	20%
Fixed income securities:					
Pimco Total Return INSTL	25,050	25,050	-	-	
Corporate Bonds Sector	59	-	-	59	
Total Fixed income securities:	25,109	25,050	-	59	23%
Partnership	1,824	-	-	1,824	2%
Total	\$ 109,240	\$ 92,741	\$ 14,616	\$ 1,883	100%

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.

GEORGIA GULF CORPORATION RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS (Continued)

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

	Fair Value Measurements Using Significant Unobservable Inputs (Level 3)	Fair Value Measurements Using Significant Unobservable Inputs (Level 3)	Fair Value Measurements Using Significant Unobservable Inputs (Level 3)	Fair Value Measurements Using Significant Unobservable Inputs (Level 3)
	Corporate Bond Sector	Partnership	Long-biased hedge fund	Total
Beginning balance — January 1, 2010	\$ 58,500	\$ 1,823,810	\$	\$ 1,882,310
Realized gains				-
Unrealized losses (gains)		(153,463)	184,085	30,622
Purchases, issuances, and settlements		212,949	10,000,000	10,212,949
Sales and disposals		(145,676)	-	(145,676)
Transfers in and/or out of Level 3	(58,500)			(58,500)
Ending balance — December 31, 2010	\$ -	\$ 1,737,620	\$ 10,184,085	\$ 11,921,705
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				
	\$ -	\$ (153,463)	\$ 184,085	\$ 30,622

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GEORGIA GULF CORPORATION RETIREMENT PLAN

FORM 5500, SCHEDULE H, PART IV, LINE 4i — SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF DECEMBER 31, 2010

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 Investments, 4,014,277 units	\$ 4,014,277	\$ 4,014,277
	CORPORATE BOND: Atlantic Mutual Insurance Company	Corporate bond, \$300,000 par value— 8.15%, February 15, 2028	303,792	63,750
	COMMON STOCKS:			
	ABBOTT LABS	Common stock, 12,300 shares	620,674	589,293
	ACCENTURE	Common stock, 12,500 shares	577,951	606,125
	ADR ALCATEL-LUCENT	Common stock, 354 shares	4,987	1,048
	ADR ASTRAZENECA SPONSORED UK	Common stock, 9,000 shares	389,244	415,710
	ADR VODAFONE GROUP PLC	Common stock, 7,400 shares	137,721	195,582
	AGRIUM INC	Common stock, 1,900 shares	138,881	174,325
	ALCOA INC	Common stock, 10,400 shares	146,175	160,056
	ALLERGAN INC	Common stock, 10,400 shares	628,357	714,168
	ALTRIA GROUP INC	Common stock, 9,900 shares	186,172	243,738
	AMER GREETINGS CORP	Common stock, 5,765 shares	97,603	127,752
	APACHE CORP	Common stock, 3,300 shares	385,715	393,459
	APPLE INC	Common stock, 2,440 shares	409,563	787,046
	ARCHER-DANIELS-MIDLAND CO	Common stock, 2,800 shares	87,099	84,224
	AT&T INC	Common stock, 5,900 shares	204,619	173,342
	BB&T CORP	Common stock, 7,000 shares	188,024	184,030
	BK HAW CORP	Common stock, 2,080 shares	93,377	98,197
	BRIGGS & STRATTON CORP CAP	Common stock, 3,345 shares	71,337	65,863
	BROADCOM CORP CL A	Common stock, 11,100 shares	382,079	483,405
	BROWN & BROWN INC	Common stock, 2,650 shares	48,639	63,441
	BUNGE LTD	Common stock, 4,300 shares	208,159	281,736
	CABLEVISION NY GROUP CL A	Common stock, 2,500 shares	68,613	84,600
	CAMERON INTL CORP	Common stock, 10,700 shares	429,812	542,811
	CAP I FNCL	Common stock, 4,300 shares	178,929	183,008
	CARNIVAL CORP	Common stock, 9,100 shares	367,493	419,601
	CASELLA WASTE SYS INC CL A	Common stock, 11,700 shares	136,137	82,953
	CENT EUROPEAN DISTR CORP	Common stock, 2,530 shares	59,126	57,937
	CENTURYLINK INC	Common stock, 4,000 shares	151,288	184,680
	CF INDS HLDGS INC	Common stock, 1,500 shares	125,134	202,725
	COCA COLA CO	Common stock, 13,400 shares	679,453	881,318
	COINSTAR INC	Common stock, 2,160 shares	66,927	121,910
	COLGATE-PALMOLIVE CO	Common stock, 2,500 shares	174,904	200,925
	COLUMBIA BKG SYS INC	Common stock, 2,665 shares	47,036	56,125
	COMCAST CORP NEW-CL A	Common stock, 12,600 shares	217,654	276,822
	COMERICA INC	Common stock, 3,200 shares	135,831	135,168
	COML METALS CO	Common stock, 6,300 shares	95,633	104,517
	COMSTOCK RES INC	Common stock, 4,100 shares	146,292	100,696
	CONOCOPHILLIPS	Common stock, 3,900 shares	208,698	265,590
	CONSTELLATION BRANDS INC	Common stock, 11,100 shares	174,666	245,865
	CONSTELLATION ENERGY GROUP INC MARYLAND	Common stock, 4,000 shares	144,013	122,520
	CON-WAY INC	Common stock, 2,810 shares	91,374	102,762
	COOPER TIRE & RUBBER CO	Common stock, 3,090 shares	50,504	72,862
	CORNING INC	Common stock, 4,800 shares	58,370	92,736
	COSTCO WHOLESALE CORP NEW	Common stock, 10,200 shares	562,191	736,542
	CRAWFORD & CO CL A CL A	Common stock, 10,705 shares	55,195	26,013
	DELL INC	Common stock, 29,900 shares	395,204	405,145
	DELTA AIR LINES INC DEL COM NEW	Common stock, 17,700 shares	234,080	223,020

Party-In- Interest	Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Rate of Interest, Collateral, and Par or			Current Value
		Maturity	Value	Cost	
	DIAMONDROCK HOSPITALITY CO	Common stock, 3,539 shares		24,130	42,468
	DIRECTV COM CL A COM CL A	Common stock, 2,800 shares		102,251	111,804
	DOLAN CO	Common stock, 3,395 shares		35,321	47,258
	DOW CHEMICAL CO	Common stock, 3,800 shares		131,048	129,732
	DYCOM INDS INC	Common stock, 4,145 shares		63,712	61,139
	EAST WEST BANCORP INC	Common stock, 2,565 shares		33,130	50,146
	EATON CORP	Common stock, 2,600 shares		241,970	263,926
	EDISON INTL	Common stock, 3,300 shares		127,352	127,380
	ELECTRO RENT CORP	Common stock, 1,915 shares		21,675	30,946
	EMERSON ELECTRIC CO	Common stock, 9,000 shares		423,493	514,530
	ENSCO PLC SPON ADR	Common stock, 6,800 shares		285,510	362,984
	EZCORP INC CL A NON VTG	Common stock, 2,030 shares		31,647	55,074
	Fifth 3RD BANCORP	Common stock, 12,800 shares		175,847	187,904
	First HORIZON NATL CORP	Common stock, 8,252 shares		83,264	97,209
	FIRST MIDWEST BANCORP INC DEL	Common stock, 4,315 shares		46,029	49,709
	FLUOR CORP NEW	Common stock, 11,700 shares		604,820	775,242
	FORD MTR CO DEL	Common stock, 12,700 shares		123,730	213,233
	FRESH DEL MONTE PRODUCE INC	Common stock, 4,025 shares		79,247	100,424
	GANNETT INC	Common stock, 6,300 shares		78,658	95,067
	GAP INC	Common stock, 12,500 shares		273,253	276,750
	GARMIN LTD	Common stock, 5,200 shares		171,785	161,148
	GEN MTRS CO	Common stock, 5,000 shares		165,000	184,300
	GENERAL ELECTRIC CO	Common stock, 11,500 shares		182,406	210,335
	GENOPTIX INC	Common stock, 3,385 shares		58,012	64,383
	GILEAD SCIENCES INC	Common stock, 6,300 shares		273,916	228,312
	GOLDMAN SACHS GROUP INC	Common stock, 1,100 shares		173,436	184,976
	GOOGLE INC CL A CL A	Common stock, 1,490 shares		691,538	885,015
	GREENBRIER COS INC	Common stock, 1,740 shares		36,432	36,523
	HALLIBURTON CO	Common stock, 6,900 shares		282,162	281,727
	HARSCO CORP	Common stock, 1,810 shares		50,804	51,259
	HCC INS HLDGS INC	Common stock, 2,410 shares		55,971	69,745
	HEALTH NET INC	Common stock, 3,000 shares		84,519	81,870
	HESS CORP	Common stock, 3,400 shares		186,772	260,236
	HEWLETT PACKARD CO	Common stock, 5,600 shares		251,265	235,760
	IBERIABANK CORP	Common stock, 1,850 shares		90,895	109,391
	INGERSOLL-RAND PLC	Common stock, 9,000 shares		250,862	423,810
	JOHNSON & JOHNSON	Common stock, 11,900 shares		713,054	736,015
	JPMORGAN CHASE & CO	Common stock, 17,400 shares		682,014	738,108
	JPMORGAN CHASE & CO	Common stock, 13,100 shares		520,552	555,702
	JUNIPER NETWORKS INC	Common stock, 5,800 shares		154,743	214,136
	KENNAMETAL INC	Common stock, 2,725 shares		82,795	107,529
	KIMBERLY-CLARK CORP	Common stock, 2,700 shares		173,925	170,208
	KNIGHT CAP GROUP INC	Common stock, 4,305 shares		58,723	59,366
	KOHL'S CORP	Common stock, 4,500 shares		217,541	244,530
	KRAFT FOODS INC	Common stock, 14,100 shares		426,887	444,291
	KROGER CO	Common stock, 14,200 shares		331,496	317,512
	LEAR CORP COM NEW	Common stock, 1,800 shares		134,193	177,678
	LO JACK CORP	Common stock, 7,595 shares		70,115	49,064
	LOWES COS INC	Common stock, 6,700 shares		168,257	168,036
	MARATHON OIL CORP	Common stock, 9,200 shares		290,008	340,676
	MC DONALDS CORP	Common stock, 9,900 shares		525,030	759,924
	MERCK & CO INC NEW	Common stock, 22,126 shares		734,279	797,421
	MICROSOFT CORP	Common stock, 7,100 shares		177,221	198,232

(Continued)

GEORGIA GULF CORPORATION RETIREMENT PLAN

FORM 5500, SCHEDULE H, PART IV, LINE 4i — SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF DECEMBER 31, 2010

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
	MORGAN STANLEY	Common stock, 6,500 shares	269,000	176,865
	N V R INC	Common stock, 225 shares	111,474	155,480
	NETSCOUT SYS INC	Common stock, 1,410 shares	17,735	32,444
	NEWFIELD EXPLORATION	Common stock, 3,000 shares	162,612	216,330
	NEWS CORP	Common stock, 17,000 shares	117,802	247,520
	NEXEN INC	Common stock, 9,800 shares	221,712	224,420
	NIKE INC	Common stock, 7,100 shares	429,209	606,482
	Ninety-nine CENTS ONLY STORES	Common stock, 3,245 shares	52,360	51,725
	NORTHROP GRUMMAN CORP	Common stock, 7,900 shares	450,974	511,762
	OCCIDENTAL PETROLEUM CORP	Common stock, 8,200 shares	615,535	804,420
	OFFICE DEPOT INC	Common stock, 22,300 shares	150,338	120,420
	ON ASSIGNMENT INC	Common stock, 4,690 shares	31,216	38,224
	ON SEMICONDUCTOR CORP	Common stock, 13,623 shares	111,662	134,595
	ORACLE CORP	Common stock, 15,300 shares	442,128	478,890
	PANTRY INC	Common stock, 1,355 shares	24,544	26,910
	PARKER-HANNIFIN CORP	Common stock, 3,900 shares	278,777	336,570
	PEPSICO INC	Common stock, 11,900 shares	655,337	777,427
	PFIZER INC COM STK	Common stock, 39,000 shares	878,134	682,890
	PREMIERE GLOBAL SVCS INC	Common stock, 5,185 shares	44,991	35,258
	PROCTER & GAMBLE	Common stock, 12,890 shares	755,520	829,214
	QUALCOMM INC	Common stock, 16,700 shares	674,283	826,483
	RAYMOND JAMES FNCL INC	Common stock, 3,125 shares	63,880	102,188
	RAYTHEON CO	Common stock, 1,750 shares	83,045	81,095
	TYCO ELECTRONICS LTD	Common stock, 6,700 shares	131,411	237,180
	REX ENERGY CORP	Common stock, 3,225 shares	41,108	44,021
	ROYAL CARIBBEAN CRUISES	Common stock, 3,000 shares	87,394	141,000
	SAFeway INC	Common stock, 11,700 shares	276,461	263,133
	SARA LEE CORP	Common stock, 11,000 shares	157,822	192,610
	SCHLUMBERGER LTD	Common stock, 9,900 shares	552,720	826,650
	SCHOLASTIC CORP	Common stock, 2,295 shares	56,249	67,794
	SMITHFIELD FOODS INC	Common stock, 9,900 shares	140,406	204,237
	SONIC CORP	Common stock, 4,935 shares	45,389	49,942
	SPARTAN STORES INC	Common stock, 2,915 shares	39,748	49,409
	STRYKER CORP	Common stock, 14,200 shares	748,778	762,540
	SYNNEX CORP	Common stock, 2,150 shares	54,798	67,080
	SYNOVUS FINL CORP	Common stock, 16,755 shares	86,911	44,233
	T-HQ INC	Common stock, 7,965 shares	44,191	48,268
	TIDEWATER INC	Common stock, 2,680 shares	112,876	144,291
	TIME WARNER CABLE INC	Common stock, 6,700 shares	228,497	442,401
	TIME WARNER INC	Common stock, 2,600 shares	65,665	83,642
	TJX COS INC	Common stock, 11,700 shares	463,825	519,363
	TRAVELERS COS INC	Common stock, 4,500 shares	212,931	250,695
	TW TELECOM INC	Common stock, 5,660 shares	82,672	96,503
	TX CAP BANCSHARES INC	Common stock, 1,675 shares	27,949	35,627
	UNITED PARCEL SVC INC	Common stock, 7,300 shares	483,190	529,834
	VIACOM INC NEW	Common stock, 4,300 shares	162,573	170,323
	WAL-MART STORES INC	Common stock, 3,400 shares	182,365	183,362
	WALT DISNEY CO	Common stock, 13,900 shares	422,791	521,389
	WELLS FARGO & CO NEW	Common stock, 23,500 shares	617,239	728,265

(Continued)

GEORGIA GULF CORPORATION RETIREMENT PLAN

FORM 5500, SCHEDULE H, PART IV, LINE 4i — SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF DECEMBER 31, 2010

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
	WILEY JOHN & SONS INC	Common stock, 1,450 shares	45,736	65,598
	WINTRUST FINL CORP	Common stock, 2,190 shares	65,725	72,336
	XL GROUP PLC ORD	Common stock, 4,700 shares	137,543	102,554
		Total common stock	34,380,369	39,840,187
	EUROPACIFIC	American Funds Europacific Growth A, 586,147 shares	20,645,897	24,248,899
	HARBOR	Capital Appreciation Institutional Class, 148,926 shares	4,824,995	5,468,545
	PIMCO	Total Return Institutional Shares, 2,327,802 shares	24,344,415	25,256,657
	ROXBURY	Small Cap Growth Fund, 217,919 shares	3,519,811	3,700,269
		Total mutual funds	53,335,117	58,674,370
	AEW PARTNERS V LP	Partnership, 3,677,153 shares	3,677,153	1,737,620
	Long-biased hedge fund	Hedge Fund Equity, 84,832 shares	10,000,000	10,184,085
		Total investments	\$105,710,709	\$114,514,289

(Concluded)

GEORGIA GULF CORPORATION RETIREMENT PLAN

FORM 5500, SCHEDULE H, PART IV, LINE 4j — SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2010

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
SERIES OF TRANSACTIONS						
* Northern Trust Corporation	Common Sense Long-Biased Class A Series	\$10,000,000	\$ -	\$10,000,000	\$10,000,000	\$ -
* Northern Trust Corporation	NTGI Government Collective Short-Term Investment Fund	39,558,165		39,558,165	39,558,165	-
* Northern Trust Corporation	NTGI Government Collective Short-Term Investment Fund		50,040,683	50,040,683	50,040,683	-

* Represents a party-in-interest