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), 6057(b), 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

2012

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [X]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
GEORGIA GULF CORPORATION RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1985

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)

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.	09/25/2013	RENEE RUFFIN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	09/25/2013	RENEE RUFFIN
	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

Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)

Preparer's telephone number (optional)

3a Plan administrator's name and address [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:	**4b** EIN	
a Sponsor's name	**4c** PN	
5 Total number of participants at the beginning of the plan year	**5**	3461
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**	1478
b Retired or separated participants receiving benefits	**6b**	711
c Other retired or separated participants entitled to future benefits	**6c**	1139
d Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	3328
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	93
f Total. Add lines **6d** and **6e**	**6f**	3421
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**	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics 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 Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

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

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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

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

OMB No. 1210-0110

2012

This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

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

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

A Name of plan
GEORGIA GULF CORPORATION RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
58-1563799

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

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

Part I Basic Information

1	Enter the valuation date: Month 01 Day 01 Year 2012			
2	Assets:			
	a Market value	2a		107720059
	b Actuarial value	2b		113048027
3	Funding target/participant count breakdown:		**(1)** Number of participants	**(2)** Funding Target
	a For retired participants and beneficiaries receiving payment	3a	734	43787957
	b For terminated vested participants	3b	1121	23063333
	c For active participants:			
	(1) Non-vested benefits	3c(1)		0
	(2) Vested benefits	3c(2)		47991353
	(3) Total active	3c(3)	1606	47991353
	d Total	3d	3461	114842643
4	If the plan is in at-risk status, check the box and complete lines (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 in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5	Effective interest rate	5		7.03 %
6	Target normal cost	6		780000

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

Signature of actuary — Date: 08/28/2013

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 [ ]

Part II Beginning of Year Carryover Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	11835390	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	4549121	0
9	Amount remaining (line 7 minus line 8)	7286269	0
10	Interest on line 9 using prior year's actual return of -1.64%	-119495	
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	b Interest on (a) using prior year's effective interest rate of 6.31% except as otherwise provided (see instructions)		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		
12	Other reductions in balances due to elections or deemed elections	0	
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	7166774	0

Part III Funding Percentages

14	Funding target attainment percentage	14	92.19 %
15	Adjusted funding target attainment percentage	15	92.19 %
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	89.76 %
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 contributions 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? [X] Yes [ ] No

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

c If line 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
0		0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
5.54%	6.85%	7.52 %	☐ 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 subject to 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 contributions for all prior years	**28**	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	**29**	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	**30**	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6)	**31a**	780000
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	8961390	1975930
b Waiver amortization installment		

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 (lines 31a - 31b + 32a + 32b - 33)	**34**	2755930

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	2755930		2755930

36 Additional cash requirement (line 34 minus line 35)	**36**	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	0

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	**38a**	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:

a Schedule elected ☐ 2 plus 7 years ☐ 15 years

b Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

42 Amount of acceleration adjustment	**42**	
43 Excess installment acceleration amount to be carried over to future plan years	**43**	

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2012** **This Form is Open to Public Inspection.**

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan
GEORGIA GULF CORPORATION RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
58-1563799

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

HARBOR FUNDS DISTRIBUTORS, INC.

34-1953393

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

PIMCO TAX GROUP

33-0629048

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

NORTHERN TRUST CORPORATION

36-2723087

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

CAPITAL RESEARCH AND MANAGEMENT CO.

95-1411037

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

WILLIAM BLAIR

222 WEST ADAMS STREET
CHICAGO, IL 60606

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

THE VANGUARD GROUP

23-1945930

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

HARBOR SERVICES GROUP, INC.

34-1953399

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

THE CONESTOGA SMALL CAP FUND

22-3865208

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

WELLINGTON MANAGEMENT COMPANY LLC

280 CONGRESS STREET
BOSTON, MA 02210

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

COMMON SENSE LONG-BIAS 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

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 50 70	NONE	370005	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

MONTAG & CALDWELL, LLC

26-3165863

(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	131310	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

(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	69475	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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)

(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 ☐

(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 ☐

(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:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2012

This Form is Open to Public Inspection.

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan
GEORGIA GULF CORPORATION RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
58-1563799

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

a Name of MTIA, CCT, PSA, or 103-12 IE: WTC-CIF QUALITY VALUE PORTFOLIO SER

b Name of sponsor of entity listed in (a): STATE STREET BANK

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)
04-6913417-101	C	19200316

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

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
45-6138589-068	C	2277502

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2012

This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

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)	196205	119641
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)	63750	177412
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	18774447	17252318
(5) Partnership/joint venture interests	1c(5)	1446913	1598011
(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)	18930826	21477818
(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)	58096066	64713532
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	10359348	10579055

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	107867555	115917787
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h	17725	52886
i	Acquisition indebtedness	1i		
j	Other liabilities	1j	129771	87514
k	Total liabilities (add all amounts in lines 1g through1j)	1k	147496	140400
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	107720059	115777387

Part II Income and Expense Statement

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

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)		
	(B) Participants	2a(1)(B)		
	(C) Others (including rollovers)	2a(1)(C)		
	(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)		
	(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)		0
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)	382049	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1565718	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		1947767
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	11605879	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	10480296	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		1125583
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)	1778007	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		1778007

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		2395364
(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)		6371103
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		13617824
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4605370	
(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)		4605370
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)	439479	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	131309	
(4) Other	2i(4)	384338	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		955126
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		5560496
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		8057328
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [ ] Unqualified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: 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 lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	**6b** Trust's EIN

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

2012

This Form is Open to Public Inspection.

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan
GEORGIA GULF CORPORATION RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
58-1563799

Part I Distributions

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

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

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

EIN(s): 36-3046063

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

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year. **3** 28

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **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 (include any prior year accumulated funding deficiency not waived) **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 or other authority 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. 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**

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 lines 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 lines 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 lines 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 lines 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 lines 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 lines 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 line 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 lines (a) through (c)

a Enter the percentage of plan assets held as:
Stock: 65% Investment-Grade Debt: 23% High-Yield Debt: 1% Real Estate: 1% Other: 10%

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 line 19(b)?
☒ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

BNKJ BABUSH NEIMAN KORNMAN & JOHNSON LLP
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

50 YEARS

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of and Participants in
Axiall Corporation Retirement Plan:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Axiall Corporation Retirement Plan (formerly, Georgia Gulf Corporation Retirement Plan) which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statements of changes in net assets available for benefits for the years ended December 31, 2012 and 2011, and the related notes to the financial statements.

Plan Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

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 such information with the related information included in the financial statements. 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 a certification from the trustee as of and for the years ended December 31, 2012 and 2011, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental Schedule of Assets (Held at End of Year) and Schedule of Reportable Transactions are required by the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosures under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on these supplemental schedules.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Babush, Neiman, Kornman & Johnson LLP

Atlanta, Georgia
September 5, 2013

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

2012

This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

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

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

A Name of plan: Georgia Gulf Corporation Retirement Plan

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN): 58-1563799

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

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

Part I Basic Information

1 Enter the valuation date: Month 1 Day 1 Year 2012

2 Assets:

a Market value	2a	107,720,059
b Actuarial value	2b	113,048,027

3 Funding target/participant count breakdown:

		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	734	43,787,957
b For terminated vested participants	3b	1,121	23,063,333
c For active participants:			
(1) Non-vested benefits	3c(1)		0
(2) Vested benefits	3c(2)		47,991,353
(3) Total active	3c(3)	1,606	47,991,353
d Total	3d	3,461	114,842,643

4 If the plan is in at-risk status, check the box and complete lines (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 in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5 Effective interest rate	5	7.03 %
6 Target normal cost	6	780,000

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 RR — Signature of actuary

08/28/2013 — 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 [ ]

Part II Beginning of Year Carryover Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	11,835,390	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	4,549,121	0
9	Amount remaining (line 7 minus line 8)	7,286,269	0
10	Interest on line 9 using prior year's actual return of (1.64) %	(119,495)	
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	b Interest on (a) using prior year's effective interest rate of 6.31 % except as otherwise provided (see instructions)		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		
12	Other reductions in balances due to elections or deemed elections	0	
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	7,166,774	0

Part III Funding Percentages

14	Funding target attainment percentage	14	92.19 %
15	Adjusted funding target attainment percentage	15	92.19 %
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	89.76 %
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 contributions 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? [X] Yes [ ] No

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

c If line 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
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	☐ N/A, full yield curve used
5.54 %	6.85 %	7.52 %	

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):		
a Target normal cost (line 6)	**31a**	780,000
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	8,961,390	1,975,930
b Waiver amortization installment		

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 (lines 31a - 31b + 32a + 32b - 33)	**34**	2,755,930

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	2,755,930		2,755,930

36 Additional cash requirement (line 34 minus line 35)	**36**	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	0
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	**38a**	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:

a Schedule elected ☐ 2 plus 7 years ☐ 15 years

b Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

42 Amount of acceleration adjustment	**42**	
43 Excess installment acceleration amount to be carried over to future plan years	**43**	

Georgia Gulf Corporation
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Statement by Enrolled Actuary

Plan Sponsor	Georgia Gulf Corporation
EIN/PN	58-1563799/001
Plan Name	Georgia Gulf Corporation Retirement Plan
Valuation Date	January 1, 2012
Enrolled Actuary	Rachel Robinson, F.S.A, E.A.
Enrollment Number	11-05553

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

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Part V – Statement of Actuarial Assumptions/Methods

Actuarial Assumptions and Methods — Contributions

Economic Assumptions

Interest rate basis:

► Applicable month	September 2011
► Yield curve basis	3-Segment rates
► MAP-21 applied for funding	Yes
► MAP-21 applied for benefit restrictions	Yes

Interest rates:	Reflecting Corridors	Not Reflecting Corridors
► First segment rate - 10-year rate	5.54%	2.06%
► Second segment rate - 20-year rate	6.85%	5.25%
► Third segment rate - 30-year rate	7.52%	6.32%
► Effective interest rate	7.03%	5.55%

Annual rates of increase

► Cash balance crediting rate	4.50%

Demographic Assumptions

Mortality

► Healthy	Separate rates for non-annuitants (based on RP-2000 “Employees” table without collar or amount adjustments, projected to 2027 using Scale AA (with generational projection)) and annuitants (based on RP-2000 “Healthy Annuitants” table without collar or amount adjustments, projected to 2019 using Scale AA)
► Disabled	Separate rates for non-annuitants (based on RP-2000 “Employees” table without collar or amount adjustments, projected to 2027 using Scale AA (with generational projection)) and annuitants (based on RP-2000 “Healthy Annuitants” table without collar or amount adjustments, projected to 2019 using Scale AA))

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Part V – Statement of Actuarial Assumptions/Methods

Termination

Rates varying by age and service

Representative Termination Rates

Percentage leaving during the year

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

Disability

None

Retirement

Rates varying by age, average age 62

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants retire by age are shown below.

Percentage retiring during the year

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

Benefit commencement date:

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

Form of payment

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

Percent married

80% of participants are assumed to be married

Spouse age

Wife three years younger than husband

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Part V – Statement of Actuarial Assumptions/Methods

Administrative expenses	$780,000
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 balances are assumed to earn investment returns of 7.0% per year.
Plan's definition of actuarial equivalence used to convert SBT account balances to annuities	1971 Group Annuity Mortality table blended 80% male and 20% female for participants (and 80% female and 20% male for nonparticipants) and the interest rate set by the PBGC for valuing immediate annuities as of preceding January 1 (assumed an interest rate of 3.0%)
At-risk assumptions	For at-risk calculations, all participants eligible to elect benefits during the current and subsequent ten plan years are assumed to commence benefits at the earliest possible date under the plan, but not before the end of the current plan year, except in accordance with the regular valuation assumptions. In addition, all participants (not just those eligible to begin benefits within the next 11 years) are assumed to elect the most valuable form of benefit under the plan.
Timing of benefit payments	Annuity payments are payable monthly at the beginning of the month and lump sum payments are payable on date of decrement.

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 plan year plus plan-related expenses expected to be paid from plan assets during plan year
Actuarial value of assets	Average of the fair market value of assets on the valuation date and the two immediately preceding valuation dates, adjusted for contributions, benefits, administrative expenses and expected earnings (with such expected earnings limited as described in IRS Notice 2009-22). The average asset value must be within 10% of market value, including discounted contributions receivable (discounted using the effective interest rate for the 2011 plan year).

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Part V – Statement of Actuarial Assumptions/Methods

	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.
Benefits not valued	All benefits described in the Plan Provisions section of this report were valued. Towers Watson has reviewed the plan provisions with Georgia Gulf Corporation and, based on that review, is not aware of any significant benefits required to be valued that were not. The plan pays small benefits with a present value up to $1,000 in a single lump sum payment. Such lump sums are not explicitly valued as such; rather such participants' benefits are valued using the benefit choice assumptions described above.

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Part V - Summary of Plan Provisions

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

The most recent amendment reflected in the following plan provisions was adopted May 12, 2011, after receiving a favorable determination letter from the IRS.

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.

Plan provisions valued may not be the same for pension cost, plan reporting and cash contribution purposes; differences are noted.

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.

Definitions

Vesting service	After December 31, 2007: One year for each 1,000-hour calendar year of employment with Georgia Gulf Corporation.

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Part V - Summary of Plan Provisions

	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
Cash balance account	The participant's accrued cash balance account, increased each year by pay credits. Beginning of year account balances accumulate with interest credits at the end of the Plan year. 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. Participants continue to receive interest credits after the March 31, 2009 and December 31, 2009 plan freezes.

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Part V - Summary of Plan Provisions

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

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

Pay credits are frozen for all participants other than Aberdeen hourly employees as of March 31, 2009.

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.

Interest credits	Interest credits are equal to the 30-year Treasury rate on the last business day of October in the year prior to the Plan year in which the credit is made. The interest credit minimum is 4.00%.
Cash balance account converted to an annuity	The cash balance account is converted to a single life annuity at early, normal or postponed retirement date based on the Applicable Mortality Table and Applicable Segment Rates, both of which are defined in Internal Revenue Code 417(e)(3). The Applicable Segment Rates are as of December in the year prior to the Plan year of distribution.

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

Eligibility for Benefits

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

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Part V - Summary of Plan Provisions

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)
Preretirement death	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.

Other Plan Provisions

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.

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Part V - Summary of Plan Provisions

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 (other than the Aberdeen hourly 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 $1,000 or less.
Actuarial equivalence for optional forms	Georgia Gulf cash balance and frozen benefit: Conversion from single life annuity to optional annuities based on 1971 GAM blended 80% male/20% female for participants (80% female/20% male for nonparticipants) and 7% interest rate. Aberdeen hourly frozen benefit: UP84 mortality and 7% interest rate (Applicable Mortality Table and Segment Rates for minimum lump sum). Royal Moulding frozen benefit: 1994 GAR blended 50% male/50% female and 6% interest rate.
Pension Increases	None
Plan participants' contributions	None
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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Part V - Summary of Plan Provisions

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

Participation Date	Eligible Employees become plan members on the first day of the year following the date of hire.
Covered 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 earnings	The average of the last five full plan years of Compensation preceding the date of termination. If a member does not have five full plan years, then the number of consecutive plan years preceding termination. Final Average Compensation was frozen as of December 31, 2007.
Aggregate Compensation	A member's aggregate compensation for all plan years beginning on or after January 1, 1985 in which such member is an Eligible Employee; and any participant compensation for the calendar year in which the participant terminates employment. Other than Aberdeen hourly employees no Aggregate Compensation after December 31, 2007. For Aberdeen hourly employees, Aggregate Compensation applies to period on or after the later of April 1, 2002 or date of hire and prior to May 11, 2008

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Part V - Summary of Plan Provisions

Social Security Taxable Wage Base	The monthly maximum 35-year average of Social Security Taxable Wage Bases for the Plan Year during which the member reaches Normal Retirement Age, based on the then current table published by the Internal Revenue Service showing the exact average covered amounts.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.
Monthly pension benefit	As of any date, one-twelfth of the greater of (A) and (B) (A) After February 29, 2004, but prior to March 1, 2006: $1,000 After February 28, 2006: $1,500 (B) The sum of: (i) Pre- 1985 Accrual: 1½% of Final Average Compensation up to the Soc. Sec. Taxable Wage Base, plus 2% of Final Average Compensation (frozen as of December 31, 2007) over the Soc. Sec. Taxable Wage Base, times Benefit Service completed before January 1, 1985, less an annuity which is the actuarial equivalent (payable at age 62 for life) of his SBT Employer Account in the 401(k) Retirement Savings Plan. The account shall be valued on the valuation date immediately following the member's date of termination. (ii) Post-1984 Accrual: 1% of Aggregate Compensation, frozen as of December 31, 2007 for participants other than Aberdeen hourly employees and as of May 10, 2008 for Aberdeen hourly employees. (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. (iv) Any additional dollar benefit amount specified in the schedule of benefits contained in Exhibits B and C of the Plan.
Monthly preretirement death benefit	100% of the Monthly Pension Benefit as of the date of death, reduced for the 100% joint and survivor election and reduced for payment as early as the participant's 55th birthday.

Eligibility for Benefits

Normal retirement	Retirement on the first of the month coinciding with or next following attainment of age 65.
Early retirement	Retirement on the first of the month on or next following attainment of age 55 and completion of three years of Vesting Service, five years prior to January 1, 2008. For Aberdeen hourly employees, retirement on the first of the month on or next following the earlier of the attainment of age 55

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	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.
Postponed retirement	Retirement after the attainment of age 65.
Vested termination	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.)
Preretirement death benefit	Death while eligible for normal, early, delayed or deferred vested retirement benefits, with a surviving spouse.

Benefits Paid Upon the Following Events

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

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

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

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Vested termination	The Monthly Pension Benefit, determined as of termination date reduced by .5% for each month of payment before the member's 62nd birthday.
Preretirement death	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. The Aberdeen hourly frozen benefit is available as a lump sum. Lump sum benefit if the present value of entire benefit is $1,000 or less.
Actuarial equivalence for optional forms	Other than Aberdeen hourly frozen benefit: 1971 GAM blended 80% male/20% female for participants (80% female/20% male for nonparticipants) and 7% interest rate. Aberdeen hourly frozen benefit: UP84 mortality and 7% interest rate (Applicable Mortality Table and Segment Rates for minimum lump sum)
Pension Increases	None
Plan participants' contributions	None

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Stock Bonus Trust Account(SBT Employer Account)

SBT Employer Account	Normal Retirement Benefit if Account is Rolled Over: A member can elect to roll his SBT Employer Account over into the Retirement Plan when he retires or terminates. If he does so, the benefit described in "Monthly Pension Benefit" will be computed as if his SBT Employer Account is zero and, furthermore, in no event will the Pre- 1985 Accrual computed in "Monthly Pension Benefit" be less than an annuity which is the actuarial equivalent of his SBT Employer Account. Early Retirement Benefit if Account is Rolled Over: If a member rolls his SBT Employer Account over into the Retirement Plan, his early retirement benefit shall be the sum of: (i) the greater of (a) the benefit calculated in "Monthly Pension Benefit", assuming his SBT Employer Account is zero, times the early retirement factor in "Early Retirement Benefit," or (b) the actuarially equivalent annuity of his SBT Employer Account payable at his early retirement date; and (ii) the Post-1984 Accrual benefit calculated in "Monthly Pension Benefit" times the early retirement factor in "Early Retirement Benefit." Death Benefit Guarantee: If a member rolls over his SBT Employer Account and subsequently dies, in no event will total payments made to him or his beneficiary be less than the value of his SBT Employer Account when rolled over.

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

Plan Status	Plan is frozen and covers a closed group of participants. Employees hired or rehired after December 10, 2001 were not permitted to join the plan as active participants. All benefit accruals were frozen as of December 31, 2004.

Definitions

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

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Monthly pension benefit	One-twelfth of the sum of (A) and (B) (A) 0.85% of average compensation times benefit service (B) 0.65% of the excess, if any, of the average compensation over covered compensation, times benefit service (up to a maximum of 35 years). No additional monthly pension benefits were accrued after December 31, 2004.
Monthly preretirement spouse benefit	100% of the monthly pension benefit as of the date of death, reduced for the 100% joint and survivor election and reduced for payment as early as the participant's 55th birthday.

Eligibility for Benefits

Normal retirement	Retirement on NRD.
Early retirement	Retirement on the first of the month on or next following attainment of age 55.
Postponed retirement	Retirement after attainment of age 65.
Vested termination	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.)
Preretirement death benefit	Death while eligible for normal, early, delayed, or deferred vested retirement benefits, with a surviving spouse.

Benefits Paid Upon the Following Events

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

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

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Postponed retirement	The member's monthly pension benefit, but not less than the member's benefit as of normal retirement date.
Vested termination	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.
Preretirement death	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.

Form 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 $1,000 or less.
Actuarial equivalence for optional forms	1994 GAR blended 50% male/50% female and 6% interest rate
Pension Increases	None
Plan participants' contributions	None

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Line 24 – Change in Actuarial Assumptions

Changes in actuarial assumptions consisted of changes in:

- The assumed interest rate used to convert SBT account balances to annuities was changed from 4.0% for 2011 to 3.0% for 2012.

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 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	10							
	Average Accrued Benefit								
	Average Cash Balance								
25 to 29	Number	71	2						
	Average Accrued Benefit	837							
	Average Cash Balance	1,451							
30 to 34	Number	110	14	2					
	Average Accrued Benefit	874							
	Average Cash Balance	1,506							
35 to 39	Number	118	9	12					
	Average Accrued Benefit	1,144							
	Average Cash Balance	1,546							
40 to 44	Number	163	24	28	8	4			
	Average Accrued Benefit	1,376	3,230	6,106					
	Average Cash Balance	1,695	2,476	3,832					
45 to 49	Number	148	22	53	17	12	4		
	Average Accrued Benefit	1,913	4,831	6,702					
	Average Cash Balance	1,822	3,500	4,771					
50 to 54	Number	130	22	41	17	20	21	22	
	Average Accrued Benefit	2,007	4,219	7,525		10,654	14,477	14,541	
	Average Cash Balance	1,903	2,960	6,381		5,812	7,290	7,323	
55 to 59	Number	98	30	31	7	16	32	55	5
	Average Accrued Benefit	2,270	4,054	7,028			20,027	16,327	
	Average Cash Balance	2,111	3,003	5,854			7,632	7,369	
60 to 64	Number	69	22	26	8	5	10	24	21
	Average Accrued Benefit	3,516	4,359	8,677				14,493	14,544
	Average Cash Balance	2,174	2,763	5,383				6,595	7,464
65 to 69	Number	9	6	7		2	6	3	6
	Average Accrued Benefit								
	Average Cash Balance								
70 and Over	Number	2				1	1		
	Average Accrued Benefit								
	Average Cash Balance								

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

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Line 22 - Description of Weighted Average Retirement Age

Retirement rates are as follows:

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

Methodology used to compute average retirement age:

For each active participant, an expected retirement age was calculated, weighted in proportion to the probability that the individual would remain an active participant to each age and then retire at that age. The Plan's weighted average retirement age of 62 is the arithmetic average of the expected retirement ages of all such participants on January 1, 2012.

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

Axiall Corporation Retirement Plan

Financial Statements as of and for the Years Ended December 31, 2012 and 2011, Supplemental Schedules as of and for the Year Ended December 31, 2012, and Independent Auditors' Report

AXIALL CORPORATION RETIREMENT PLAN

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NOTE: All other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.

AXIALL CORPORATION RETIREMENT PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
AS OF DECEMBER 31, 2012 AND 2011

	2012	2011
INVESTMENTS — at fair value:		
Common stocks	$ 17,252,318	$ 18,774,447
Corporate bonds	177,412	63,750
Common collective trust funds	21,477,818	18,930,826
Mutual funds	64,713,532	58,096,066
Partnership	1,598,011	1,446,913
Long-biased hedge fund	10,579,055	10,359,348
Total investments — at fair value	115,798,146	107,671,350
INTEREST AND DIVIDENDS RECEIVABLE	119,641	196,205
Total assets	115,917,787	107,867,555
LIABILITIES:		
Payables for securities purchased	87,514	129,771
Accrued administrative expenses	52,886	17,725
Total liabilities	140,400	147,496
NET ASSETS AVAILABLE FOR BENEFITS	$ 115,777,387	$ 107,720,059

See notes to financial statements.

AXIALL CORPORATION RETIREMENT PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

	2012	2011
ADDITIONS:		
Interest and dividends	$ 2,362,002	$ 2,093,953
Net appreciation in fair value of investments	11,255,822	-
Total additions	13,617,824	2,093,953
DEDUCTIONS:		
Net depreciation in fair value of investments	-	3,744,818
Benefits paid to participants or beneficiaries	4,605,370	4,180,469
Administrative expenses	955,126	778,032
Total deductions	5,560,496	8,703,319
NET INCREASE (DECREASE)	8,057,328	(6,609,366)
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year	107,720,059	114,329,425
End of year	$ 115,777,387	$ 107,720,059

See notes to financial statements.

1. DESCRIPTION OF THE PLAN

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

General — On January 28, 2013, Axiall Corporation (formerly known as Georgia Gulf Corporation) (the "Company" or "Plan Administrator") completed a series of transactions that resulted in the merger of the PPG Industries, Inc.'s Chemicals Business (the "Merged Business") and Georgia Gulf Corporation (the "Prior Business"). In conjunction with the merger, the name of the Plan changed from *Georgia Gulf Corporation Retirement Plan* to *Axiall Corporation Retirement Plan*. The merger did not affect any other aspects of the Plan.

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 the Company from Georgia-Pacific Corporation ("G-P"). The Plan is subject to the provisions of the Employee Retirement Income Security Act ("ERISA") of 1974 as amended.

Effective as of January 1, 2008 (as of 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 Prior Business participated in the Plan beginning January 1, 2008.

Effective as of March 31, 2009, the Plan was amended to freeze participants' plan benefits and to cease all future accruals (except in the case of Aberbeen Union participants whose benefits were frozen on December 31, 2009). The March 31, 2009 and December 31, 2009 dates are refered to collectively in these notes as "Freeze Dates". As such, 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 a participant has satisfied three years of vesting service, as defined by the Plan, or has reached age 65. Additionally, participants will continue to be eligible for

early retirement once they have satisfied the vesting requirement 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 1,1995 and were also employees of Georgia Gulf Chemicals & Vinyls, LLC ("GGC&V") on January 1, 2000, will continue to be eligible for early retirement once they have satisfied 10 years of vesting service and reached 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 accounts from the Axiall Corporation 401(k) Retirement Savings Plan (see Note 3). Participants are entitled to full pension benefits at age 62 or reduced benefits at early retirement (in general, the date on which they reach age 55 with three years of vesting service or, in the case of the Aberbeen hourly employees who are in the collective bargaining unit and were employees of CONDEA Vista before July 1, 1995 and were employees of GGC&V on January 1, 2000, the earlier of that date or the date on which the person reaches age 50 with 10 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 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, a partnership, 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 investment in the limited partnership is valued at estimated fair value based on the Plan's proportionate share in the partnership. The partnership is valued using industry standards for real estate valuations as contained in the Real Estate Information Standards ("REIS") published jointly by NCREIF, NAREIM, and PREA. The REIS standards define the market value of real estate in a manner consistent with U.S. GAAP, as the amount at which an asset could be bought or sold in a current transaction between willing parties. The REIS Property Valuation Standards state that they are intended to generally follow the Uniform Standards of Professional Appraisal Practice ("USPAP"), as adopted by the Appraisal Foundation.

The Plan's investments in the hedge fund and common collective trust funds are based upon the net asset value ("NAV") of the fair value of the underlying investments held by the respective fund as determined by the custodian of the funds.

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 May 2011, the Financial Accounting Standards Board issued Accounting Standards Update ("ASU") 2011-04 ("ASU 2011-4"), which amends Accounting Standards Codification ("ASC") Topic 820, Fair Value Measurements and Disclosures, to achieve common fair value measurement and disclosure requirements under U.S. GAAP and International Financial Reporting Standards. This standard gives clarification for the highest and best use valuation concepts. ASU 2011-4 also provides guidance on fair value measurements relating to instruments classified in stockholders' equity and instruments managed within a portfolio. Further, ASU 2011-04 clarifies disclosures for financial instruments categorized within Level 3 of the fair value hierarchy that require companies to provide quantitative information about unobservable inputs used, the sensitivity of the measurement to changes in those inputs, and the valuation processes used by the reporting entity. Implementation of this standard was effective in the first fiscal year beginning after December 15, 2011 and has been incorporated within these financial statements.

Subsequent Events —Subsequent events were evaluated through September 5, 2013, 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 and/or use available credits in amounts as determined by the Plan's independent consulting actuary. The Company has met the minimum funding requirements of ERISA for the Plan years ended December 31, 2012 and 2011.

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 Axiall Corporation 401(k) Retirement Savings Plan ("Axiall 401(k) Plan") as a prior plan account. Upon retirement or termination, a participant may transfer his/her prior plan account from the Axiall 401(k) Plan to this Plan to receive maximum benefits, or alternatively he or she can leave the prior plan account in the Axiall 401(k) Plan and receive a smaller benefit under this Plan. These amounts are presented in the accompanying statements of changes in net assets available for benefits as rollover contributions.

4. ACCUMULATED PLAN BENEFITS

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

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

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

The actuarial present value of accumulated plan benefits as of January 1, 2012 and 2011, is as follows:

	2012	2011
Vested plan benefits:		
Participants currently receiving benefits	$ 38,616,053	$ 34,291,800
Other participants	59,514,017	56,502,201
Total vested plan benefits	98,130,070	90,794,001
Nonvested plan benefits	-	797,908
Total actuarial present value of accumulated plan benefits	$ 98,130,070	$ 91,591,909

The changes in the actuarial present value of accumulated plan benefits for the year ended January 1, 2012, are as follows:

Increase (decrease) during the year attributable to:	
Effect of noninvestment experience and additional benefits accumulated	$ (213,807)
Benefits paid	(4,180,469)
Assumption changes	2,671,141
Other	651,064
Decrease in the discount period	7,610,232
Net increase	6,538,161
Actuarial present value of accumulated plan benefits:	
Beginning of year	91,591,909
End of year	$ 98,130,070

The significant actuarial assumptions used in the January 1, 2012 and 2011, valuations were as follows:

	2012	2011
Mortality	RP-2000 with a blue collar adjustment and with mortality improvements projected to 2015 using Scale AA	RP-2000 with a blue collar adjustment and with mortality improvements projected to 2015 using Scale AA
Investment return/discount rate	8.25% compounded annually	8.50% compounded annually
Average retirement age	Age 62	Age 62
Cash Balance Crediting Rate	4.50%	4.50%

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.

5. INVESTMENTS

The Plan's investments which represented 5% or more of net assets available for benefits as of December 31, 2012 and 2011, are as follows:

2012	Shares/Units	Amount
Europacific Growth Fund	606,042	$24,981,049
PIMCO Total Return Fund Institutional Shares	2,037,268	22,898,892
Wellington Collective Investment Fund	1,732,881	19,200,316
Long-biased hedge fund	84,832	10,579,055
Capital appreciation fund	149,697	6,365,136

2011	Shares/Units	Amount
PIMCO Total Return Fund Institutional Shares	2,316,804	$25,183,659
Europacific Growth Fund	595,983	20,954,753
Wellington Collective Investment Fund	1,741,269	17,308,213
Long-biased hedge fund	84,832	10,359,348
Capital appreciation fund	149,101	5,501,829

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, 2012 and 2011, are as follows:

	2012	2011
Net appreciation (depreciation) in fair value of investments:		
Common stocks	$ 2,237,591	$ 1,080,467
Corporate bonds	113,662	-
Mutual funds	6,367,088	(3,759,623)
Common collective trust fund	1,985,144	(1,509,907)
Partnership	332,630	268,982
Long-biased hedge fund	219,707	175,263
Total net appreciation (depreciation) in fair value of investments	$ 11,255,822	$ (3,744,818)

6. INFORMATION CERTIFIED BY THE TRUSTEE (UNAUDITED)

As of and for the years ended December 31, 2012 and 2011, the Plan Administrator elected, as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, to have certain financial information certified by the Trustee. The following is a summary of the unaudited information regarding the Plan, included in the Plan's financial statements and supplemental schedules that were prepared by the Trustee and furnished to the Plan Administrator. The Plan Administrator has obtained certifications from the Trustee that the following information is complete and accurate.

Statements of net assets available for benefits as of December 31, 2012 and 2011, are as follows:

	2012	2011
Investments — at fair value:		
Common stocks	$ 17,252,318	$ 18,774,447
Corporate bonds	177,412	63,750
Common collective trust funds	21,477,818	18,930,826
Mutual funds	64,713,532	58,096,066
Partnership	1,598,011	1,446,913
Long-biased hedge fund	10,579,055	10,359,348
Investments — at fair value	$115,798,146	$107,671,350
Interest and dividends receivable	$ 119,641	$ 196,205
Liability for securities purchased	$ 87,514	$ 129,771

Statements of changes in net assets available for benefits for the years ended December 31, 2012 and 2011, are as follows:

	2012	2011
Additions:		
Interest and dividends	$ 2,362,002	$ 2,093,953
Net appreciation (depreciation) in fair value of investments whose fair value was determined by quoted market price	8,604,679	(2,679,156)
Net appreciation (depreciation) in fair value of investments whose fair value was estimated	2,651,143	(1,065,662)

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 April 26, 2011 (the "IRS Determination Letter"), that the Plan and related trust were designed in accordance with the applicable provisions of the Internal Revenue Code ("IRC") and applicable IRS Regulations interpreting those provisions. The Plan has been amended since receiving the IRS Determination Letter; however, the Company believes that the Plan is designed and operated in compliance with the applicable requirements of the IRC and the Plan and related trust continue to be tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

U.S. GAAP requires plan management to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2012, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

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 retirement age 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

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

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

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

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

The Plan classifies its investments based on the lowest level of input that is significant to the fair value measurement. A summary of the Plan's investments measured at fair value at December 31, 2012, is set forth by level within the fair value hierarchy, is as follows:

Asset Category (In thousands, except percentages)	Target Allocation 2013	Percentage of Plan Assets, December 31, 2012	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Common collective trust fund		19%	$ 21,478	$ -	$ 2,278	$ 19,200
US Equity securities:						
Consumer Discretionary Sector			1,734	1,734	-	-
Consumer Staples Sector			4,151	4,151	-	-
Energy Sector			1,158	1,158	-	-
Financials Sector			581	581	-	-
Health Care Sector			2,985	2,985	-	-
Industrials Sector			1,130	1,130	-	-
Information Technology Sector			4,390	4,390	-	-
Capital appreciation mutual fund			6,365	6,365	-	-
SMALL cap growth mutual fund			5,129	5,129	-	-
Other			729	729	-	-
Total US Equity securities:	43%	25%	28,352	28,352	-	-
International equity securities:						
EUROPACIFIC GROWTH fund			24,981	24,981	-	-
Other			395	395	-	-
Total International equity securities	20%	22%	25,376	25,376	-	-
Fixed income securities:					-	-
Pimco Total Return INSTL			22,899	22,899	-	-
Corporate Bonds Sector			177	-	177	-
Total Fixed income securities:	20%	20%	23,076	22,899	177	-
Long-biased hedge fund	10%	9%	10,579	-	-	10,579
Real Estate Partnership	2%	1%	1,598	-	-	1,598
Emerging Markets	5%	5%	5,340	5,340	-	-
Total	100%	100%	$ 115,799	$ 81,967	$ 2,455	$ 31,377

A summary of the Plan's investments measured at fair value at December 31, 2011, is set forth by level within the fair value hierarchy, is as follows:

Asset Category (In thousands, except percentages)	Target Target Allocation 2012	Percentage of Plan Assets, December 31, 2011	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Common collective trust fund		18%	$ 18,931	$ -	$ 1,623	$ 17,308
US Equity securities:						
Consumer Discretionary Sector			2,921	2,921	-	-
Consumer Staples Sector			4,475	4,475	-	-
Energy Sector			1,638	1,638	-	-
Health Care Sector			3,276	3,276	-	-
Industrials Sector			1,471	1,471	-	-
Information Technology Sector			4,258	4,258	-	-
Capital appreciation mutual fund			5,502	5,502		
SMALL cap growth mutual fund			6,456	6,456	-	-
Other			476	476	-	-
Total US Equity securities:	43%	29%	30,473	30,473	-	-
International equity securities:						
EUROPACIFIC GROWTH fund			20,955	20,955	-	-
Other			258	258	-	-
Total International equity securities	20%	20%	21,213	21,213	-	-
Fixed income securities:					-	-
Pimco Total Return INSTL			25,184	25,184	-	-
Corporate Bonds Sector			64		64	-
Total Fixed income securities:	20%	23%	25,248	25,184	64	-
Long-biased hedge fund	10%	10%	10,359		-	10,359
Real Estate Partnership	3%	1%	1,447	-		1,447
Emerging Markets	5%					
Total	100%	100%	$ 107,671	$ 76,870	$ 1,687	$ 29,114

The Collective Investment Funds II Quality value portfolio fund as noted in the table above is the Wellington Trust Fund ("WTF"). The Fund's objective is to provide long-term return in excess of the Russell 1000 Value Index. The WTF is primarily comprised of publicly quoted securities. The fair market value of the WTF is determined by using the NAV calculation performed by the custodian of the fund. There are no restrictions on redemption of shares in the WTF. The Long-biased hedge fund as noted in the table above 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 NAV calculation performed by the portfolio managers. Liquidation of the Plan's investment in this fund is 100% of the Plan's balance at the end of the year with a 100 day holding period. Quarterly liquidation restriction is 25% of the Plan's balance with a 100 day holding period.

The partnership fund noted in the table above is the AEW Partners V, L.P. Real Estate Partnership Fund ("Partnership"). The Partnership is valued using industry standards for real estate valuations as contained in the Real Estate Information Standards ("REIS") published jointly by NCREIF, NAREIM, and PREA. The REIS standards define the market value of real estate in a manner consistent with U.S. GAAP, as the amount at which an asset could be bought or sold in a current transaction between willing parties. The REIS Property Valuation Standards state that they are intended to generally follow the Uniform Standards of Professional Appraisal Practice ("USPAP"), as adopted by the Appraisal Foundation. The Partnership was formed for the purpose of acquiring, developing, managing, and otherwise dealing in and with real estate investments. In connection with this investment, the Plan has committed to invest funds of $5,000,000 of which $4,485,494 has been contributed as of December 31, 2012.

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

	Partnership	Long-biased hedge fund	Wellington Collective Investment fund	Total
Beginning balance — January 1, 2012	$ 1,446,913	$ 10,359,348	$ 17,308,213	$ 29,114,474
Realized gains (losses)	-	-	(4,015)	$ (4,015)
Unrealized gains (losses)	223,316	219,707	1,985,144	2,428,167
Purchases, issuances, and settlements	51,481	-	410,974	462,455
Sales and disposals	(123,699)	-	(500,000)	(623,699)
Transfers in and/or out of Level 3	-	-	-	-
Ending balance — December 31, 2012	$ 1,598,011	$ 10,579,055	$ 19,200,316	$ 31,377,382
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	$ 223,316	$ 219,707	$ 1,985,144	$ 2,428,167

* * * * * *

AXIALL CORPORATION RETIREMENT PLAN

FORM 5500, SCHEDULE H, PART IV, LINE 4i — SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF DECEMBER 31, 2012
EIN Number: 58-1563799

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
	Common Collective Trust Fund:			
*	NTGI Collective Short Term Invest Fund	Short-Term Investments, 2,277,502 units	$ 2,277,502	$ 2,277,502
	WELLINGTON	Quality value portfolio, 1,732,881 shares	18,725,079	19,200,316
		Total Common Collective Trust Fund	21,002,581	21,477,818
	CORPORATE BOND:			
	Atlantic Mutual Insurance Company	Corporate Bond, $300,000 par value 8.15%, February 15, 2028	303,792	177,412
	COMMON STOCKS:			
	ADR ALCATEL-LUCENT	Common stock, 354 shares	4,987	492
	ADR UNILEVER N V NEW YORK SHS NE	Common stock, 10,300 shares	342,119	394,490
	ABBOTT LAB COM	Common stock, 12,200 shares	611,856	799,100
	ACCENTURE PLC SHS CL A NEW	Common stock, 4,300 shares	206,077	285,950
	ALLERGAN INC COM	Common stock, 6,700 shares	431,770	614,591
	AMERISOURCEBERGEN CORP COM	Common stock, 9,700 shares	382,133	418,846
	APPLE INC COM STK	Common stock, 1,354 shares	425,792	721,723
	BED BATH BEYOND INC COM	Common stock, 4,700 shares	258,086	262,777
	BIOGEN IDEC INC COM STK	Common stock, 1,300 shares	183,520	190,671
	CAMERON INTL CORP COM STK	Common stock, 9,100 shares	402,253	513,786
	COCA COLA CO COM	Common stock, 21,900 shares	555,225	793,875
	COLGATE-PALMOLIVE CO COM	Common stock, 5,800 shares	487,298	606,332
	COSTCO WHOLESALE CORP NEW COM	Common stock, 5,600 shares	365,071	553,112
	EBAY INC COM	Common stock, 7,900 shares	298,163	403,058
	EMC CORP COM	Common stock, 6,600 shares	172,177	166,980
	EXPRESS SCRIPTS HLDG CO COM	Common stock, 10,204 shares	577,642	551,016
	GENERAL ELECTRIC CO	Common stock, 33,100 shares	622,590	694,769
	GOOGLE INC CL A CL A	Common stock, 550 shares	279,729	390,154
	JOHNSON CTL INC COM	Common stock, 3,086 shares	85,939	94,740
	JUNIPER NETWORKS INC COM	Common stock, 22,300 shares	411,014	438,641
	LAS VEGAS SANDS CORP COM STK	Common stock, 3,500 shares	187,998	161,560
	MC DONALDS CORP COM	Common stock, 3,100 shares	209,800	273,451
	MONDELEZ INTL INC COM	Common stock, 24,400 shares	534,170	621,468
	MONSANTO CO NEW COM	Common stock, 7,700 shares	528,247	728,805
	NIKE INC CL B	Common stock, 4,840 shares	151,676	249,744
	OCCIDENTAL PETROLEUM CORP	Common stock, 4,700 shares	362,821	360,067
	ORACLE CORP COM	Common stock, 19,400 shares	592,000	646,408
	PEPSICO INC COM	Common stock, 6,200 shares	359,495	424,266
	PHILIP MORRIS INTL COM STK NPV	Common stock, 8,100 shares	726,864	677,484
	PROCTER & GAMBLE COM NPV	Common stock, 6,990 shares	435,959	474,551
	QUALCOMM INC COM	Common stock, 13,000 shares	558,713	806,260
	SCHLUMBERGER LTD COM COM	Common stock, 4,100 shares	247,997	284,089
	STARBUCKS CORP COM	Common stock, 8,300 shares	423,693	445,046
	STRYKER CORP	Common stock, 7,500 shares	389,766	411,150
	TJX COS INC COM NEW	Common stock, 5,800 shares	120,772	246,210
	UNITED PARCEL SVC INC CL B	Common stock, 5,900 shares	414,026	435,007
	VISA INC COM CL A STK	Common stock, 3,500 shares	320,401	530,530
	WELLS FARGO & CO NEW COM STK	Common stock, 17,000 shares	571,398	581,060
	1ST HORIZON NATL CORP COM	Common stock, 6 shares	-	59
		Total common stock	14,239,237	17,252,318
	EUROPACIFIC	American Funds Europacific Growth A, 606,042 shares	21,403,548	24,981,049
	CONESTOGA	Small Cap Fund, 116,169 shares	2,596,513	2,901,910
	HARBOR	Capital Appreciation Institutional Class, 149,697 shares	4,856,612	6,365,136
	VANGUARD	Vanguard Emerging Markets Fund, 190,905 shares	5,419,501	5,339,604
	PIMCO	Total Return Institutional Shares, 2,037,268 units	21,451,301	22,898,892
	WILLIAM BLAIR	Small-Mid Cap Value Fund, 232,826 shares	1,972,856	2,226,941
		Total Mutual Funds	57,700,331	64,713,532
	AEW PARTNERS V LP	Real Estate Partnership, 3,117,464 shares	3,045,246	1,598,011
	LONG-BIASED HEDGE FUND	Hedge Fund Equity, 84,832 shares	10,000,000	10,579,055
		Total investments	**$ 106,291,187**	**$ 115,798,146**

AXIALL CORPORATION RETIREMENT PLAN

FORM 5500, SCHEDULE H, PART IV, LINE 4j — SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2012

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
SERIES OF TRANSACTIONS						
* Northern Trust Corporation	NTGI COLTV GOVT STIF REGISTERED	14,167,829		14,167,829	14,167,829	-
* Northern Trust Corporation	NTGI COLTV GOVT STIF REGISTERED		13,512,941	13,512,941	13,512,941	-
* Northern Trust Corporation	MFO VANGUARD EMERGING MARKETS STK INDEX INSTL	5,419,501		5,419,501	5,419,501	-
* Northern Trust Corporation	MFO PIMCO FDS PAC INVT MGMT SER TOTAL RETURN FD INSTL CL	1,495,520		1,495,520	1,495,520	-
* Northern Trust Corporation	MFO PIMCO FDS PAC INVT MGMT SER TOTAL RETURN FD INSTL CL		4,600,000	4,313,712	4,600,000	286,288

* Represents a party-in-interest

Attachment to 2012 Form 5500
Schedule SB, line 32 - Schedule of Amortization Bases

Plan Name Georgia Gulf Corporation Retirement Plan **EIN:** 58-1563799
Plan Sponsor's Name Georgia Gulf Corporation **PN:** 001

Type of Base	Present Value of Any Remaining Installments	Valuation Date	Years Remaining	Amortization Installment
Shortfall	20,822,908	01/01/2011	6	3,989,121
Shortfall	-11,861,518	01/01/2012	7	-2,013,191