

GEORGIA GULF CORP /DE/  
Form 8-K  
April 02, 2007

# UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

## FORM 8-K

### CURRENT REPORT

#### Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): **April 2, 2007 (April 2, 2007)**

## GEORGIA GULF CORPORATION

(Exact name of registrant as specified in its charter)

**Delaware**

(State or other jurisdiction of incorporation)

**1-09753**

(Commission File Number)

**58-1563799**

(IRS Employer Identification No.)

**115 Perimeter Center Place, Suite 460, Atlanta, GA**

(Address of principal executive offices)

**30346**

(Zip Code)

Registrant's telephone number, including area code: **(770) 395 - 4500**

(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2 (b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4 (c))



**Item 2.02 Results of Operations and Financial Condition.**

On April 2, 2007, Georgia Gulf Corporation issued a press release announcing certain audited 2006 financial results, a business update, and other matters described in the press release furnished as Exhibit 99.1 hereto which is incorporated herein by reference.

**Item 7.01 Regulation FD Disclosure.**

The information reported above under Item 2.02 is incorporated into this Item 7.01 by reference.

**Item 9.01 Financial Statements and Exhibits.**

(a) *Financial statements of businesses acquired.*

Not applicable.

(b) *Pro forma financial information.*

Not applicable.

(c) *Shell company transactions.*

Not applicable.

(d) *Exhibits.*

Number	Exhibit
99.1	Press Release, dated April 2, 2007.

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**GEORGIA GULF CORPORATION**

By: /s/ Joel I Beerman  
Name: Joel I. Beerman  
Title: Vice President, General Counsel and Secretary

Date: April 2, 2007