

GEORGIA GULF CORP /DE/
Form 8-K
September 24, 2004

**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): September 24, 2004 (September 23, 2004)

GEORGIA GULF CORPORATION
(Exact Name of Registrant as Specified in its Charter)

Delaware
(State or Other Jurisdiction
of Incorporation)

1-9753
(Commission File
Number)

58-1563799
(IRS Employer
Identification Number)

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**

Not Applicable
(Former Name or Former Address, if Changed Since Last Report)

Item 7.01 Regulation FD Disclosure (Information Being Furnished Under Item 12).

In accordance with the Securities and Exchange Commission Release No. 33-8216, the following information, which is intended to be furnished under Item 12, Results of Operations and Financial Condition, is instead being furnished under Item 7.01, Regulation FD Disclosure. This information shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the Exchange Act), or incorporated by reference in any filing under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

On September 23, 2004, Georgia Gulf Corporation issued a press release announcing expectations regarding certain financial and operating results for the third quarter 2004. A copy of the press release is filed as Exhibit 99.1 hereto and is

incorporated into Item 9 of this Form 8-K by reference.

Item 9.01 Financial Statements and Exhibits.

(c) Exhibits.

99.1

Press Release Dated September 23, 2004

SIGNATURE

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.

Dated: September 24,
2004

Georgia Gulf Corporation

By: /s/ JOEL I. BEERMAN

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

EXHIBIT INDEX

99.1

Press Release dated September 23, 2004
