

GEORGIA GULF CORP /DE/  
Form S-8 POS  
July 06, 2007  
As filed with the Securities and Exchange Commission on July 6, 2007

Registration No. 333-52140

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**  
WASHINGTON, D.C. 20549

POST-EFFECTIVE AMENDMENT NO. 1  
TO  
**FORM S-8**

REGISTRATION STATEMENT  
UNDER THE SECURITIES ACT OF 1933

**GEORGIA GULF CORPORATION**

(Exact name of registrant as specified in its charter)

**DELAWARE**  
(State or other jurisdiction of  
incorporation or organization)

**58-1563799**  
(I.R.S. Employer Identification No.)

**115 Perimeter Center Place, Suite 460**  
**Atlanta, Georgia 30346**  
(Address of Principal Executive Offices) (Zip Code)

**GEORGIA GULF CORPORATION EMPLOYEE STOCK PURCHASE PLAN**  
(Full title of the plan)

**Joel I. Beerman, Esq.**  
**115 Perimeter Center Place, Suite 460**  
**Atlanta, Georgia 30346**  
(Name and address of agent for service)

**(770) 395-4500**  
(Telephone number, including area code, of agent for service)

**WITH A COPY TO:**  
Lisa A. Stater, Esq.  
Jones Day  
1420 Peachtree Street, N.E., Suite 800  
Atlanta, Georgia 30309-3053  
(404) 521-3939



**EXPLANATORY NOTE**

Georgia Gulf Corporation ( Georgia Gulf ) registered 1,200,000 shares of its common stock for issuance under the Georgia Gulf Corporation Employee Stock Purchase Plan (the Plan ) pursuant to Registration Statement No. 333-52140, filed with the Securities and Exchange Commission on December 19, 2000 (the Registration Statement ). The Plan was discontinued in 2007 and no further awards will be made under it. This Post-Effective Amendment No. 1 to the Registration Statement is being filed to deregister the 62,072 shares of Georgia Gulf common stock that have not been issued and are not subject to issuance under outstanding awards under the Plan.

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**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this post-effective amendment no. 1 to the registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Atlanta, State of Georgia, on this 6th day of July, 2007.

**GEORGIA GULF CORPORATION**

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

Pursuant to the requirements of the Securities Act of 1933, this post-effective amendment no. 1 to the registration statement has been signed below by the following persons in the capacities indicated below on the 6th day of July, 2007.

**SIGNATURE**

**TITLE**

* Edward A. Schmitt	President, Chief Executive Officer and Director (Principal Executive Officer)
/s/ Mark E. Buckis Mark E. Buckis	Interim Chief Financial Officer (Principal Financial and Accounting Officer)
* John E. Akitt	Director
* Dennis M. Chorba	Director
* Patrick J. Fleming	Director
Charles L. Henry	Director
Yoshi Kawashima	Director
* Jerry R. Satrum	Director
/s/ Joel I. Beerman * Joel I. Beerman	Attorney-in-Fact