GEORGIA GULF CORP /DE/ Form 8-K December 09, 2008

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): December 8, 2008 (December 4, 2008)

GEORGIA GULF CORPORATION

(Exact name of registrant as specified in its charter)

Delaware 1-09753 58-1563799

(State or other jurisdiction of incorporation) (Commission File Number) (IRS Employer Identification No.)

115 Perimeter Center Place, Suite 460, Atlanta, GA 30346

(Address of principal executive offices) (Zip Code)

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

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

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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:

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

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Item 2.05 Costs Associated with Exit or Disposal Activities.

On December 4, 2008, Georgia Gulf Corporation decided to permanently close its Sarnia, Ontario (Canada) PVC resin plant, as more fully described in their press release dated December 8, 2008 filed as Exhibit 99.1 hereto, which information is incorporated into this Item 2.05 of this Form 8-K by reference.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits.

Number Exhibit

99.1 Press Release, dated December 8, 2008.

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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: December 8, 2008

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