

GEORGIA GULF CORP /DE/
Form 8-K
July 20, 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): **July 19, 2007 (July 19, 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.

The information appearing in the attachment to the press release furnished under Item 9.01 is incorporated into this Item 2.02 by reference.

Item 7.01 Regulation FD Disclosure.

On July 19, 2007, Georgia Gulf Corporation issued a press release announcing the Company will release its second quarter financial results on August 8, 2007, and other matters described in the press release furnished as Exhibit 99.1 hereto which is incorporated herein by reference. Information regarding the pro forma combined continuing operations for fiscal year 2006 is attached to the press release.

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 July 19, 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: July 19, 2007

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