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GEORGIA GULF CORP /DE/  
Form 8-K  
October 27, 2006

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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): October 26, 2006  
(October 26, 2006)

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)
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115 Perimeter Center Place, Suite 460, Atlanta, GA (Address of Principal Executive Offices)	30346 (Zip Code)
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Registrant's Telephone Number, including area code: (770) 395-4500

Not Applicable  
(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 following 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.

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On October 26, 2006, Georgia Gulf Corporation issued a press release announcing expectations regarding financial and operating results for the third quarter 2006. A copy of the press release is furnished as Exhibit 99.1 hereto and is incorporated into Item 2.02 of this Form 8-K by reference.

Item 9.01 Financial Statements and Exhibits.

(c) Exhibits.

99.1 Press Release Dated October 26, 2006

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: October 26, 2006

Georgia Gulf Corporation

By: /s/ JOEL I. BEERMAN

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Name: Joel I. Beerman

Title: Vice President, General Counsel and  
Secretary

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EXHIBIT INDEX

99.1 Press Release dated October 26, 2006