



DIVISION OF  
CORPORATION FINANCE

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

March 30, 2011

Mr. Joel I. Beerman  
Vice President, General Counsel and Secretary  
Georgia Gulf Corporation  
115 Perimeter Center Place, Suite 460  
Atlanta, GA 30346

**RE: Georgia Gulf Corporation**  
**Item 4.01 Form 8-K filed March 21, 2011**  
**Item 4.01 Form 8-K/A filed March 25, 2011**  
**File No. 1-9753**

Dear Mr. Beerman:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey Gordon  
Staff Accountant