

MATCHING GIFT PROGRAM

Georgia Gulf-s Matching Gift Program is designed to encourage personnel to lend financial support to educational institutions, hospitals and cultural organizations by matching eligible employee-s charitable contribution. Through this program the Company contributes \$2.00 for each \$1.00 contributed by full-time salaried employees and directors to certain approved institutions. Matching Gifts made by the Company on behalf of any employee or director is limited to \$10,000 annually.

ELIGIBLE INDIVIDUALS

Regular full-time salaried employees of Georgia Gulf Corporation Directors of Georgia Gulf Corporation

ELIGIBLE RECIPIENTS

All recipient organizations and institutions must be located in the United States or one of its possessions.

<u>Educational Institutions</u> - Graduate and professional schools, four year colleges, junior and community colleges, and technical institutions which:

- C Offer at least a two-year program of college level studies;
- C Are professionally or regionally accredited by a nationally recognized accrediting agency;
- Are recognized as tax-exempt under Sections 501 (c) (3) and 5009 (a) of the Internal Revenue Code, or as an instrument of a state or local government under IRS Sections 170 (c) (1).

College and preparatory schools offering instruction through the 12th grade which are members of the National Association of Independent Schools and have signed that association—s statement on non-discrimination. Sectarian or parochial schools must also offer instruction through the 12th grade and only qualify as eligible institutions if they have unrestricted admission policies. Pledges, payments for tuition and student fees, alumni and PTA dues will not be matched.

Hospitals which -

- Are registered by the American Hospital Association or the Joint Commission on Accreditation of Hospitals; and
- Are recognized as tax-exempt under Sections 501 (c) (3) and 509 (a) of the Internal Revenue Code, or as an instrument of a state or local government under IRS Section 170 (c) (1).

<u>Cultural Organizations</u> - Such as museums, libraries, dance companies, theater companies, opera companies, arts councils, and symphony orchestras which:

- C Are open to and operated for the benefit of the general public;
- C Are qualified as tax-exempt under Section 501 (c) (3) and 509 (a) of the Internal Revenue Code: and
- C Have full-time professional direction and management.

(Over)

Revised 02-01

1 Effective 10/2002

Employee Name: ___ (First) (MI) Address (Number & Street): City, State and Zip Code: Department or Office: _____ Location: ____ Amount of Gift (Cash of \$25 or more): _____ Date of Gift: ____ Marketable Securities (No. of):_____ Shares of: _____ Name of Receiving Institution: I hereby certify that the information submitted is correct and that my gift fully complies with the provisions of the program and will not be used in lieu of tuition or to pay any fees. (Signature of Employee) FORWARD ENTIRE FORM TO RECEIVING INSTITUTION WITH YOUR CONTRIBUTION PART II - TO BE COMPLETED BY RECEIVING INSTITUTION (Please type or print and answer all items) Name of Institution: Address (Number & Street): _____ City, State & Zip Code: _____ I confirm that the above gift of \$_____ or ____ shares of ____ was received on (date) _____, and that this organization is qualified to receive a matching gift under the provision of the Georgia Gulf Corporation Matching Gift Program as specified herein. The matching gift will not be used in lieu of tuition or to pay any fees. Print Name: Title: Phone: Authorized Signature: Date: Return form to: Georgia Gulf Corporation **Attach a copy of current IRS exemption Attn: Elaine Holtberg letter unless previously submitted to P.O. Box 105197 Georgia Gulf Corporation. This must be resubmitted on an annual basis. Atlanta, GA 30348 Georgia Gulf Use Only: Approvals:

Part I - TO BE COMPLETED BY EMPLOYEE (Please type or print and answer all items)

2 Effective 10/2002