

Tax Basis Information Required Under Section 6045B of the Internal Revenue Code

PART II: ORGANIZATIONAL ACTION

CONSULT YOUR TAX ADVISOR

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the “Code”), and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations relating to the effects of the Exchange (as defined below) on the tax basis of PPG stock and the allocation of tax basis between the stock of PPG Industries, Inc. (“PPG”) and Eagle Spinco Inc. (“Spinco”) following the Exchange. The information contained herein does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of stockholders. Neither PPG nor Spinco provides tax advice to its stockholders. The example provided below is illustrative and is being provided pursuant to Section 6045B of the Code and as a convenience to stockholders and their tax advisors when establishing their specific tax position. You are urged to consult your own tax advisor regarding the particular consequences of the Exchange to you, including the applicability and effect of all U.S. federal, state and local and foreign tax laws. We urge you to read the prospectus, filed by Spinco with the Securities and Exchange Commission on December 27, 2012 (the “Prospectus”), particularly the discussion beginning on page 79 under the heading “Material U.S. Federal Income Tax Consequences of the Distribution and the Merger”. You may access the Prospectus at PPG’s website at www.ppg.com in the Investor Center or at www.sec.gov.

This notice applies only to Participating PPG Stockholders (as defined below). However, it does not apply to such stockholders’ shares of PPG common stock sold, exchanged or otherwise disposed of prior to the time of the Exchange.

Item 14 – Description of organizational action

PPG exchanged all of the issued and outstanding shares of common stock of PPG’s wholly owned subsidiary, Spinco, for shares of PPG common stock by way of an exchange offer that expired at 8:00 a.m. New York City time on January 28, 2013 (the “Exchange”). A total of 68,933,881 shares of PPG common stock were validly tendered in the Exchange, including 581,782 shares tendered by odd-lot stockholders. PPG consummated the Exchange at 9:20 a.m., when each PPG stockholder who validly tendered his or her shares of PPG common stock before the expiration of the Exchange (each a “Participating PPG Stockholder”) received 3.2562 shares of Spinco common stock for each share of PPG common stock accepted by PPG in the Exchange. Odd-lot stockholders were not subject to proration, and their shares were fully accepted in the Exchange. All remaining validly tendered shares of PPG common stock were accepted in the Exchange on a pro rata basis using a final proration factor of 14.986286 percent. Shares of PPG common stock that were validly tendered but not accepted for exchange were returned to tendering PPG stockholders. After the consummation of the Exchange, effective as of 9:35 a.m. New York City time, a wholly owned subsidiary of Georgia Gulf Corporation (“GGC”) merged with and into Spinco (the “Merger”) and each share of Spinco common stock was converted into the right to receive one share of GGC common stock. As a result, each Participating PPG Stock-

holder received one share of GGC common stock for each share of Spinco common stock held by such stockholder immediately prior to the Merger. All fractional shares of GGC common stock were sold on the open market and the resulting cash proceeds of the sale were distributed to the Participating PPG Stockholders who would have otherwise received such fractional shares.

PPG common stock trades under the ticker symbol “PPG”. Shares of Spinco common stock exchanged for shares of PPG common stock were delivered to the exchange agent for the Exchange and held for the benefit of the PPG Participating Stockholders and were then exchanged for shares of GGC common stock in the Merger, as described above. At the time of the Merger, GGC common stock traded under the ticker symbol “GGC”. In connection with the Merger, GGC changed its name to Axiall Corporation (“Axiall”), and its common stock now trades under the ticker symbol “AXLL”.

Item 15 – Description of the quantitative effect of the organization action on the basis of the security in the hands of the U.S. taxpayer as an adjustment per share or as a percentage of old stock basis

The receipt by a Participating PPG Stockholder of Spinco common stock in exchange for PPG common stock in the Exchange has an effect on such stockholder’s tax basis. Generally, a Participating PPG Stockholder’s aggregate tax basis in the shares of Spinco common stock received by such stockholder in the Exchange, including any fractional shares of Spinco common stock deemed received by the stockholder, will equal such stockholder’s aggregate tax basis in the PPG common stock exchanged therefor. Participating PPG Stockholders that acquired PPG common stock at different times or different prices and who did not surrender all of their shares of PPG common stock held immediately prior to the Exchange in exchange for shares of Spinco common stock in the Exchange will need to identify which particular share(s) (or portion of a share) of Spinco common stock were received in exchange for a particular share of PPG common stock. Generally, such designation must be made on or before the date on which the basis of a share of PPG common stock or Spinco common stock becomes relevant (for example, the date on which such Participating PPG Stockholder sells, transfers, or otherwise disposes of the shares of Axiall common stock received in the Merger).

Item 16 – Description of the calculation of the change in basis and the data that supports the calculation

The following is an example of how the previously-described approach to basis determination would be applied:

Assumptions:

Shares of PPG common stock owned by Participating PPG Stockholder: 670

Participating PPG Stockholder’s aggregate tax basis in all PPG common stock owned (assumed to be \$100.00 per share): \$67,000

Participating PPG Stockholder tendered 670 shares of PPG common stock in the Exchange. 14.986286 percent of these shares were accepted in the Exchange, rounded to the nearest whole share.

Shares of PPG common stock surrendered by Participating PPG Stockholder in the Exchange: 100

Participating PPG Stockholder's aggregate tax basis in PPG common stock surrendered in the Exchange (assumed to be \$100.00 per share): \$10,000

Shares of Spinco common stock to which Participating PPG Stockholder is entitled in the Exchange (100 shares of PPG common stock multiplied by the exchange ratio of 3.2562): 325.62

Basis per share of Spinco common stock received (\$100.00 basis per share of PPG common stock surrendered divided by exchange ratio of 3.2562): \$30.710644

Tax basis allocation:

	# Shares Owned (pre-Exchange)	Assumed Beginning Basis (total)	# Shares Surrendered	Assumed Beginning Basis (shares surrendered)	# Shares Owned (post-Exchange)	Allocated Tax Basis
PPG common stock	670	\$67,000	100	\$10,000	570	\$57,000 (A)
Spinco common stock					325.62	\$10,000 (B)
Totals						\$67,000
<p>(A) Allocated tax basis in remaining PPG common stock = beginning basis in all PPG common stock (\$67,000) – beginning basis in PPG common stock surrendered (\$10,000) = \$57,000</p> <p>(B) Allocated tax basis in Spinco common stock = beginning basis in PPG common stock surrendered = \$10,000</p>						

Item 17/18 – List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based and ability of any resulting loss to be recognized

Participating PPG Stockholders will not recognize income, gain or loss for U.S. federal income tax purposes on the receipt of Spinco common stock pursuant to the Exchange pursuant to Sections 355(a)(1) and 368(a)(1)(D) of the Code. The tax basis calculations resulting from the Exchange are governed by Sections 358(a) and (b) of the Code.

Item 19 – Provide any other information necessary to implement the adjustment

For additional information on the effect of the merger on the tax basis of Spinco common stock (and Axiall common stock received in exchange therefor), please see the Form 8937 (and the attachment thereto) with respect to the Merger posted on Axiall's website at www.axiallcorp.com in the Investors section.

Please note that some brokerage houses might not use the information provided in this document, and the information is only provided as an example of one potential method. There are various ways brokerage houses may calculate the cost basis determination. Please contact your individual brokerage house to determine which calculation they may have used and contact your tax advisor for additional information and clarification.

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The information in this document does not constitute tax advice and is not intended or written to be used, and cannot be used, for the purposes of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending any transaction or matters addressed herein.