

December 11, 2006

IN THE MATTER OF
THE SECURITIES LEGISLATION OF
ALBERTA, SASKATCHEWAN, MANITOBA, ONTARIO,
QUÉBEC, NEW BRUNSWICK, NOVA SCOTIA
AND NEWFOUNDLAND AND LABRADOR
(the "JURISDICTIONS")

AND

IN THE MATTER OF
THE MUTUAL RELIANCE REVIEW SYSTEMS
FOR EXEMPTIVE RELIEF APPLICATIONS

AND

IN THE MATTER OF
ROYAL GROUP TECHNOLOGIES LIMITED
(the "FILER")

MRRS DECISION DOCUMENT

Background

The local securities regulatory authority or regulator (the "Decision Maker") in each of the Jurisdictions has received an application from the Filer for a decision under the securities legislation of the Jurisdictions (the "Legislation") that the Filer be deemed to have ceased to be a reporting issuer or the equivalent thereof under the Legislation.

Under the Mutual Reliance Review System for Exemptive Relief Applications (the "MRRS"),

(a) the Ontario Securities Commission is the Principal Regulator for this Application, and

(b) this MRRS decision document evidences the decision of each Decision Maker.

Interpretation

Defined terms contained in National Instrument 14-101 Definitions have the same meaning in this decision unless they are defined in this decision.

Representations

This decision is based on the following facts represented by the Filer:

1. The Filer is amalgamated under the *Canada Business Corporations Act* (the "CBCA") and its principal executive office is located at 1 Royal Gate Boulevard, Woodbridge, Ontario, L4L 8Z7.
2. The authorized capital of the Filer consists of an unlimited number of common shares ("Common Shares"), of which 579,776,633 Common Shares are issued and outstanding.
3. The Filer is a reporting issuer in the Jurisdictions.
4. On October 3, 2006, Rome Acquisition Corp. ("Rome"), a wholly owned indirect subsidiary of Georgia Gulf Corporation ("GGC"), acquired all of the issued and outstanding shares of Royal Group Technologies Limited ("RGTL"), a predecessor of the Filer, by way of a plan arrangement (the "Arrangement") under section 192 of the CBCA. The Arrangement was approved by RGTL's shareholders on August 4, 2006.
5. Pursuant to the Arrangement, Rome became the sole owner of all the issued and outstanding Common Shares of RGTL.
6. On November 3, 2006, RGTL redeemed all of its remaining outstanding debt securities; accordingly, Rome became the sole beneficial owner of all of the outstanding securities of the Filer.
7. The common shares of RGTL were delisted from the Toronto Stock Exchange on October 3, 2006, and no securities, including debt securities, of either RGTL or the Filer are listed or traded on any marketplace as defined in National Instrument 21-101 Marketplace Operation.
8. The Filer surrendered its status as a reporting issuer under the Securities Act (British Columbia) pursuant to BC Instrument 11-502 Voluntary Surrender of Reporting Issuer Status. Upon the granting of the requested relief herein, the Filer will not be a reporting issuer or its equivalent in any of the Jurisdictions.
9. On November 10, 2006, RGTL and Rome were amalgamated pursuant to section 184 of the CBCA to form the Filer. Following the amalgamation, Rome Acquisition Holding Corp., a wholly-owned indirect subsidiary of GGC, became the beneficial owner of all of the outstanding securities of the Filer.
10. The outstanding securities of the Filer, including debt securities, are beneficially owned, directly or indirectly, by less than 15 security holders in each of the Jurisdictions in Canada and less than 51 security holders in total in Canada.
11. The Filer does not currently intend to seek public financing by way of an issue of securities.
12. Other than the failure to file its interim financial statements for the period ended September 30, 2006, interim management discussion and analysis and interim certificates of the chief executive officer and the chief financial officer, which were due on November 14, 2006, the Filer is not in default of any of the requirements of the Legislation.

Decision

Each of the Decision Makers is satisfied that the test contained in the Legislation that provides the Decision Maker with the jurisdiction to make the decision has been met.

The decision of the Decision Makers under the Legislation is that the Filer be deemed to have ceased to be a reporting issuer in each of the Jurisdictions.

"Wendell S. Wigle"

Commissioner

Ontario Securities Commission

" Paul K. Bates"

Commissioner

Ontario Securities Commission