

GEORGIA GULF CORP /DE/
Form SC 13D
April 30, 2007

**UNITED STATES
SECURITIES AND EXCHANGE
COMMISSION**

Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934

(Amendment No.)*

Georgia Gulf Corporation

(Name of Issuer)

Common Stock, \$0.01 par value

(Title of Class of Securities)

373200203

(CUSIP Number)

Philip Brown

SCSF Equities, LLC

5200 Town Center Circle, Suite 470

Boca Raton, Florida 33486

(561) 394-0550

(Name, Address and Telephone Number of Person
Authorized to Receive Notices and Communications)

-with a copy to-

Clifford E. Neimeth, Esq.

Greenberg Traurig, LLP

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The MetLife Building

200 Park Avenue

New York, NY 10166

(212) 801-9200

April 20, 2007

(Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of §§240.13d-1(e), 240.13d-1(f) or 240.13d-1(g), check the following box.

Note: Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See §240.13d-7 for other parties to whom copies are to be sent.

* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

CUSIP No. 373200203

1. Names of Reporting Persons.
I.R.S. Identification Nos. of above persons (entities only)
SCSF Equities, LLC 20-2978626
 2. Check the Appropriate Box if a Member of a Group (See Instructions)
 - (a)
 - (b)
 3. SEC Use Only
 4. Source of Funds (See Instructions)
OO
 5. Check if Disclosure of Legal Proceedings Is Required Pursuant to Items 2(d) or 2(e)
 6. Citizenship or Place of Organization
Delaware
- | | | | |
|---|-----|--|--|
| | 7. | Sole Voting Power 0 (See Item 5) | |
| Number of Shares Beneficially Owned by Each Reporting Person With | 8. | Shared Voting Power 2,884,041 (See Item 5) | |
| | 9. | Sole Dispositive Power 0 (See Item 5) | |
| | 10. | Shared Dispositive Power 2,884,041 (See Item 5) | |
11. Aggregate Amount Beneficially Owned by Each Reporting Person
2,884,041 (See Item 5)
 12. Check if the Aggregate Amount in Row (11) Excludes Certain Shares (See Instructions)
 13. Percent of Class Represented by Amount in Row (11)
8.4%
 14. Type of Reporting Person (See Instructions)
PN

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CUSIP No. 373200203

1. Names of Reporting Persons.
I.R.S. Identification Nos. of above persons (entities only)
Sun Capital Securities Offshore Fund, Ltd. 20-4202392
 2. Check the Appropriate Box if a Member of a Group (See Instructions)
 - (a)
 - (b)
 3. SEC Use Only
 4. Source of Funds (See Instructions)
OO
 5. Check if Disclosure of Legal Proceedings Is Required Pursuant to Items 2(d) or 2(e)
 6. Citizenship or Place of Organization
Cayman Islands
- | | |
|-----|--|
| 7. | Sole Voting Power 0 (See Item 5) |
| 8. | Shared Voting Power 2,884,041 (See Item 5) |
| 9. | Sole Dispositive Power 0 (See Item 5) |
| 10. | Shared Dispositive Power 2,884,041 (See Item 5) |
11. Aggregate Amount Beneficially Owned by Each Reporting Person
2,884,041 (See Item 5)
 12. Check if the Aggregate Amount in Row (11) Excludes Certain Shares (See Instructions)
 13. Percent of Class Represented by Amount in Row (11)
8.4%
 14. Type of Reporting Person (See Instructions)
CO

3

CUSIP No. 373200203

1. Names of Reporting Persons.
I.R.S. Identification Nos. of above persons (entities only)
Sun Capital Securities Fund, LP 20-0768577

2. Check the Appropriate Box if a Member of a Group (See Instructions)

| | |
|-----|----------------------------------|
| (a) | <input type="radio"/> |
| (b) | <input checked="" type="radio"/> |

3. SEC Use Only

4. Source of Funds (See Instructions)
OO

5. Check if Disclosure of Legal Proceedings Is Required Pursuant to Items 2(d) or 2(e)

6. Citizenship or Place of Organization
Delaware

| | | |
|---|-----|--|
| | 7. | Sole Voting Power 0 (See Item 5) |
| Number of Shares Beneficially Owned by Each Reporting Person With | 8. | Shared Voting Power 2,884,041 (See Item 5) |
| | 9. | Sole Dispositive Power 0 (See Item 5) |
| | 10. | Shared Dispositive Power 2,884,041 (See Item 5) |

11. Aggregate Amount Beneficially Owned by Each Reporting Person
2,884,041 (See Item 5)

12. Check if the Aggregate Amount in Row (11) Excludes Certain Shares (See Instructions)

13. Percent of Class Represented by Amount in Row (11)
8.4%

14. Type of Reporting Person (See Instructions)
PN

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CUSIP No. 373200203

1. Names of Reporting Persons.
I.R.S. Identification Nos. of above persons (entities only)
Sun Capital Securities Advisors, LP 20-0768517
2. Check the Appropriate Box if a Member of a Group (See Instructions)
(a)
(b)
3. SEC Use Only
4. Source of Funds (See Instructions)
OO
5. Check if Disclosure of Legal Proceedings Is Required Pursuant to Items 2(d) or 2(e)
6. Citizenship or Place of Organization
Delaware
- | | | |
|---|-----|--|
| Number of Shares Beneficially Owned by Each Reporting Person With | 7. | Sole Voting Power 0 (See Item 5) |
| | 8. | Shared Voting Power 2,884,041 (See Item 5) |
| | 9. | Sole Dispositive Power 0 (See Item 5) |
| | 10. | Shared Dispositive Power 2,884,041 (See Item 5) |
11. Aggregate Amount Beneficially Owned by Each Reporting Person
2,884,041 (See Item 5)
12. Check if the Aggregate Amount in Row (11) Excludes Certain Shares (See Instructions)
13. Percent of Class Represented by Amount in Row (11)
8.4%
14. Type of Reporting Person (See Instructions)
PN

5

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CUSIP No. 373200203

1. Names of Reporting Persons.
I.R.S. Identification Nos. of above persons (entities only)
Sun Capital Securities, LLC 20-0768441

2. Check the Appropriate Box if a Member of a Group (See Instructions)
(a)
(b)

3. SEC Use Only

4. Source of Funds (See Instructions)
OO

5. Check if Disclosure of Legal Proceedings Is Required Pursuant to Items 2(d) or 2(e)

6. Citizenship or Place of Organization
Delaware

| | | |
|---|-----|--|
| Number of Shares Beneficially Owned by Each Reporting Person With | 7. | Sole Voting Power 0 (See Item 5) |
| | 8. | Shared Voting Power 2,884,041 (See Item 5) |
| | 9. | Sole Dispositive Power 0 (See Item 5) |
| | 10. | Shared Dispositive Power 2,884,041 (See Item 5) |

11. Aggregate Amount Beneficially Owned by Each Reporting Person
2,884,041 (See Item 5)

12. Check if the Aggregate Amount in Row (11) Excludes Certain Shares (See Instructions)

13. Percent of Class Represented by Amount in Row (11)
8.4%

14. Type of Reporting Person (See Instructions)
PN

6

CUSIP No. 373200203

1. Names of Reporting Persons.
I.R.S. Identification Nos. of above persons (entities only)
Marc J. Leder
 2. Check the Appropriate Box if a Member of a Group (See Instructions)

| | |
|-----|----------------------------------|
| (a) | <input type="radio"/> |
| (b) | <input checked="" type="radio"/> |
 3. SEC Use Only
 4. Source of Funds (See Instructions)
OO
 5. Check if Disclosure of Legal Proceedings Is Required Pursuant to Items 2(d) or 2(e)
 6. Citizenship or Place of Organization
United States
- | | | |
|---|-----|--|
| | 7. | Sole Voting Power 0 (See Item 5) |
| Number of Shares Beneficially Owned by Each Reporting Person With | 8. | Shared Voting Power 2,884,041 (See Item 5) |
| | 9. | Sole Dispositive Power 0 (See Item 5) |
| | 10. | Shared Dispositive Power 2,884,041 (See Item 5) |
11. Aggregate Amount Beneficially Owned by Each Reporting Person
2,884,041 (See Item 5)
 12. Check if the Aggregate Amount in Row (11) Excludes Certain Shares (See Instructions)
 13. Percent of Class Represented by Amount in Row (11)
8.4%
 14. Type of Reporting Person (See Instructions)
IN

7

CUSIP No. 373200203

1. Names of Reporting Persons.
I.R.S. Identification Nos. of above persons (entities only)
Rodger R. Krouse
 2. Check the Appropriate Box if a Member of a Group (See Instructions)

| | |
|-----|----------------------------------|
| (a) | <input type="radio"/> |
| (b) | <input checked="" type="radio"/> |
 3. SEC Use Only
 4. Source of Funds (See Instructions)
OO
 5. Check if Disclosure of Legal Proceedings Is Required Pursuant to Items 2(d) or 2(e)
 6. Citizenship or Place of Organization
United States
- | | | |
|---|-----|--|
| | 7. | Sole Voting Power 0 (See Item 5) |
| Number of Shares Beneficially Owned by Each Reporting Person With | 8. | Shared Voting Power 2,884,041 (See Item 5) |
| | 9. | Sole Dispositive Power 0 (See Item 5) |
| | 10. | Shared Dispositive Power 2,884,041 (See Item 5) |
11. Aggregate Amount Beneficially Owned by Each Reporting Person
2,884,041 (See Item 5)
 12. Check if the Aggregate Amount in Row (11) Excludes Certain Shares (See Instructions)
 13. Percent of Class Represented by Amount in Row (11)
8.4%
 14. Type of Reporting Person (See Instructions)
IN

8

Item 1. Security and Issuer

The class of equity security to which this statement relates is the common stock, \$0.01 par value (the Common Stock), of Georgia Gulf Corporation, a Delaware corporation (the Issuer). The principal executive office of the Issuer is located at:

115 Perimeter Center Place, Suite 460
Atlanta, Georgia 30346

Item 2. Identity and Background

This statement is being jointly filed by each of the following persons pursuant to Rule 13d-1(k) promulgated by the Securities and Exchange Commission (Commission) pursuant to Section 13 of the Securities Exchange Act of 1934, as amended (the Exchange Act): SCSF Equities, LLC, a Delaware limited liability company (SCSF Equities), Sun Capital Securities Offshore Fund, Ltd., a Cayman Islands corporation (Sun Offshore Fund), Sun Capital Securities Fund, LP, a Delaware limited partnership (Sun Securities Fund), Sun Capital Securities Advisors, LP, a Delaware limited partnership (Sun Advisors), Sun Capital Securities, LLC, a Delaware limited liability company (Sun Capital Securities), Marc J. Leder (Leder) and Rodger R. Krouse (Krouse). Leder and Krouse may each be deemed to control SCSF Equities, Sun Securities Fund and Sun Advisors, as Leder and Krouse each own 50% of the membership interests in Sun Capital Securities, which in turn is the general partner of Sun Advisors, which in turn is the general partner of Sun Securities Fund, which in turn is the managing member of SCSF Equities. Leder and Krouse may each be deemed to control Sun Offshore Fund by virtue of being the only two directors of Sun Offshore Fund. Sun Offshore Fund, in turn, owns a majority of the membership interests of SCSF Equities. SCSF Equities, Sun Offshore Fund, Sun Securities Fund, Sun Advisors, Sun Capital Securities, Leder and Krouse are collectively referred to as the Reporting Persons.

The principal business address of each of the Reporting Persons is 5200 Town Center Circle, Suite 470, Boca Raton, Florida 33486.

SCSF Equities, Sun Offshore Fund, Sun Securities Fund, Sun Advisors and Sun Capital Securities are each principally engaged in making investments. Leder and Krouse are principally engaged in merchant banking and the acquisition and operation of middle market companies.

During the past five years, none of the Reporting Persons and, to the knowledge of the Reporting Persons, none of the executive officers or directors of the Reporting Persons, if applicable, has been convicted in a criminal proceeding (excluding traffic violations or similar misdemeanors), or has been a party to a civil proceeding of a judicial or administrative body of competent jurisdiction and as a result of such proceeding was or is subject to a judgment, decree or final order enjoining future violations of, or prohibiting or mandating activities subject to, federal or state securities laws or finding any violation with respect to such laws.

Certain information with respect to the executive officers and directors of the Reporting Persons, if applicable, is set forth on SCHEDULE A attached hereto.

Item 3. Source and Amount of Funds or Other Consideration

The Reporting Persons are all affiliated with Sun Securities Fund and Sun Offshore Fund, which are private equity funds formed for the purpose of making investments in public and private securities. The source of funds is capital committed by the limited partners of these funds, who are not themselves necessarily affiliates of the funds.

The information set forth in Item 4 of this Schedule 13D is hereby incorporated herein by reference.

Item 4. Purpose of Transaction

The shares of Common Stock were acquired as part of the proprietary trading strategy of the Reporting Persons. The Reporting Persons intend to optimize the value of their investments and, therefore, will review from time to time the Issuer's business affairs, financial position, and contractual rights and obligations. Based on such evaluation and review, as well as general economic, industry, and market conditions existing at the time, the Reporting Persons may consider from time to time various alternative courses of action. Such actions may include the acquisition or disposition of Common Stock or other securities through open market transactions, privately negotiated transactions, a tender offer, a merger, an exchange offer, or otherwise. As part of monitoring their investments, the Reporting Persons may also, from time to time, seek to meet with and have discussions with the Issuer's management and directors and, further, may communicate with other holders of Common Stock to understand their views of the Issuer's operating strategy and financial performance. Except as set forth herein, the Reporting Persons have no present plans or proposals that relate to or that would result in any of the actions specified in clauses (a) through (j) of Item 4 of Schedule 13D.

The information set forth in Item 3 of this Schedule 13D is hereby incorporated herein by reference.

Item 5. Interest in Securities of the Issuer

(a) (b) On April 20, 2007, the Reporting Persons purchased shares of Common Stock increasing the total number of shares owned by the Reporting Persons to 1,843,541 shares of Common Stock, or approximately 5.0% of the Issuer's outstanding Common Stock. Since April 20, 2007, the Reporting Persons have purchased 1,040,500 additional shares of Common Stock. As of the date hereof, the Reporting Persons beneficially own and have shared power to vote and shared power of disposition over 2,884,041 shares of Common Stock of the Issuer, or approximately 8.4% of the Issuer's outstanding Common Stock.

(c) The dates of the transactions, the amounts of such securities involved in such transactions, and the average price per share of Common Stock for such transactions on such dates for all purchases and sales of Common Stock made by the Reporting Persons in the past 60 days are set forth in SCHEDULE B attached hereto. Unless otherwise indicated on SCHEDULE B, all transactions were effected by SCSF Equities and were open market purchases on the New York Stock Exchange.

(d) Except as stated within this Item 5, to the knowledge of the Reporting Persons, only the Reporting Persons have the right to receive or the power to direct the receipt of dividends from, or proceeds from the sale of, the shares of Common Stock of the Issuer reported by this statement.

(e) Inapplicable.

Item 6. Contracts, Arrangements, Understandings or Relationships with Respect to Securities of the Issuer

To the best knowledge of the Reporting Persons, there are no contracts, arrangements, understandings, or relationships (legal or otherwise) between the persons enumerated in Item 2 of this Schedule 13D, and any other person, with respect to any securities of the Issuer, including, but not limited to, transfer or voting of any of the securities, finder's fees, joint ventures, loan or option agreements, puts or calls, guarantees of profits, division of profits or loss, or the giving or withholding of proxies.

Item 7. Material to Be Filed as Exhibits

Exhibit A Joint Filing Agreement, dated April 30, 2007, by and among each of the Reporting Persons.

Exhibit B Limited Power of Attorney, dated June 29, 2006, by and among the Reporting Persons.

Signature

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: April 30, 2007

SCSF Equities, LLC

By : *

Name: Marc J. Leder

Its: Co-CEO

Sun Capital Securities Offshore Fund, Ltd.

By : *

Name: Marc J. Leder

Its: Director

Sun Capital Securities Fund, LP

By: Sun Capital Securities Advisors, LP

Its: General Partner

By: Sun Capital Securities, LLC

Its: General Partner

By : *

Name: Marc J. Leder

Its: Co-CEO

Sun Capital Securities Advisors, LP

By: Sun Capital Securities, LLC

Its: General Partner

By : *

Name: Marc J. Leder

Its: Co-CEO

Sun Capital Securities, LLC

By : *

Name: Marc J. Leder

Its: Co-CEO

*

Marc J. Leder

*

Rodger R. Krouse

The undersigned, by signing his name hereto, does sign and execute this Joint Filing Agreement pursuant to the Limited Power of Attorney executed by the above Reporting Persons and filed herewith on behalf of the Reporting Persons.

Dated: April 30, 2007

*By: /s/ Michael H. Kalb Attorney in Fact
Michael H. Kalb

Signature

SCHEDULE A

SCSF EQUITIES, LLC

Set forth below is the name and business address of each manager of SCSF Equities. Each such person is a citizen of the United States of America.

| Name | Title | Address |
|------------------|--------------|--|
| Marc J. Leder | Co-CEO | 5200 Town Center Circle, Suite 470 Boca Raton, Florida 33486 |
| Rodger R. Krouse | Co-CEO | 5200 Town Center Circle, Suite 470 Boca Raton, Florida 33486 |

SUN CAPITAL SECURITIES OFFSHORE FUND, LTD.

Set forth below is the name and business address of each manager of Sun Offshore Fund. Each such person is a citizen of the United States of America.

| Name | Title | Address |
|------------------|--------------|--|
| Marc J. Leder | Director | 5200 Town Center Circle, Suite 470 Boca Raton, Florida 33486 |
| Rodger R. Krouse | Director | 5200 Town Center Circle, Suite 470 Boca Raton, Florida 33486 |

SUN CAPITAL SECURITIES, LLC

Set forth below is the name and business address of each manager of Sun Capital Securities. Each such person is a citizen of the United States of America.

| Name | Title | Address |
|------------------|--------------|--|
| Marc J. Leder | Co-CEO | 5200 Town Center Circle, Suite 470 Boca Raton, Florida 33486 |
| Rodger R. Krouse | Co-CEO | 5200 Town Center Circle, Suite 470 Boca Raton, Florida 33486 |

Annex I

**Background Information Regarding Affiliates of the Reporting Persons Having
No Direct or Indirect Beneficial Ownership of Common Stock of the Issuer**

Sun Capital Partners, Inc. (Sun Capital), an affiliate of the Reporting Persons (with no direct or indirect beneficial ownership or other voting or dispositive power or pecuniary interest in any investments made by the Reporting Persons in the Common Stock), is a leading private investment firm focused on equity, debt and other investments in multi-sector, market-leading companies that can benefit from its in-house operating professionals, experience and network. Sun Capital's affiliates typically invest in companies which have a leading market position and name/brand recognition in their industry, long-term competitive advantages, and significant barriers to entry. Since Sun Capital's inception in 1995, its affiliates have invested in and managed more than 145 companies worldwide in a broad and diverse range of industries, including paper and packaging, food and beverages, metals and mining, automotive after-market parts, consumer products, financial services, healthcare, media and communications, building products, telecommunications, technology, retailing and catalogs, filmed entertainment, restaurants, manufacturing and industrial. Sun Capital has offices in Boca Raton, Los Angeles and New York, as well as affiliates with offices in London, Tokyo, and Shenzhen.

SCHEDULE B

Transactions in the Common Stock of Issuer by Reporting Persons in the past 60 days

| Date of Transaction | Shares Purchased | Average Purchase Price per Share |
|---------------------|------------------|----------------------------------|
| 3/5/2007 | 175,000 | \$ 17.68 |
| 3/6/2007 | 3,100 | \$ 17.50 |
| 3/7/2007 | 75,000 | \$ 17.65 |
| 3/9/2007 | 96,100 | \$ 17.49 |
| 3/13/2007 | 50,000 | \$ 17.49 |
| 3/14/2007 | 22,035 | \$ 17.25 |
| 3/15/2007 | 20,000 | \$ 17.49 |
| 3/19/2007 | 20,000 | \$ 17.49 |
| 3/20/2007 | 14,006 | \$ 17.40 |
| 3/22/2007 | 13,300 | \$ 17.30 |
| 3/27/2007 | 20,000 | \$ 17.49 |
| 3/28/2007 | 20,000 | \$ 17.15 |
| 3/30/2007 | 20,000 | \$ 16.61 |
| 4/2/2007 | 150,000 | \$ 17.09 |
| 4/3/2007 | 27,900 | \$ 17.64 |
| 4/4/2007 | 100,000 | \$ 16.77 |
| 4/9/2007 | 60,000 | \$ 16.64 |
| 4/10/2007 | 60,000 | \$ 16.27 |
| 4/11/2007 | 50,000 | \$ 16.01 |
| 4/12/2007 | 18,700 | \$ 16.50 |
| 4/13/2007 | 30,000 | \$ 16.45 |
| 4/20/2007 | 160,100 | \$ 15.71 |
| 4/23/2007 | 250,000 | \$ 15.66 |
| 4/24/2007 | 150,000 | \$ 15.77 |
| 4/25/2007 | 175,000 | \$ 16.44 |
| 4/26/2007 | 150,000 | \$ 16.49 |
| 4/27/2007 | 165,500 | \$ 16.55 |
| 4/30/2007 | 150,000 | \$ 16.41 |

EXHIBIT A

SCHEDULE 13D JOINT FILING AGREEMENT

In accordance with the requirements of Rule 13d-1(k) under the Securities Exchange Act of 1934, as amended, and subject to the limitations set forth therein, the parties set forth below agree to jointly file the Schedule 13D to which this joint filing agreement is attached, and all amendments thereto, and have duly executed this joint filing agreement as of the date set forth below.

Dated: April 30, 2007

SCSF Equities, LLC

By : *

Name: Marc J. Leder

Its: Co-CEO

Sun Capital Securities Offshore Fund, Ltd.

By : *

Name: Marc J. Leder

Its: Director

Sun Capital Securities Fund, LP

By: Sun Capital Securities Advisors, LP

Its: General Partner

By: Sun Capital Securities, LLC

Its: General Partner

By : *

Name: Marc J. Leder

Its: Co-CEO

Sun Capital Securities Advisors, LP

By: Sun Capital Securities, LLC

Its: General Partner

By : *

Name: Marc J. Leder

Its: Co-CEO

Sun Capital Securities, LLC

By : *

Name: Marc J. Leder

Its: Co-CEO

*

Marc J. Leder

*

Rodger R. Krouse

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The undersigned, by signing his name hereto, does sign and execute this Joint Filing Agreement pursuant to the Limited Power of Attorney executed by the above Reporting Persons and filed herewith on behalf of the Reporting Persons.

Dated: April 30, 2007

*By: /s/ Michael H. Kalb Attorney in Fact
Michael H. Kalb

EXHIBIT B

LIMITED POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that each of SCSF Equities, LLC, a Delaware limited liability company (SCSF Equities), Sun Capital Securities Offshore Fund, Ltd., a Cayman Islands corporation (Sun Offshore Fund), Sun Capital Securities Fund, LP, a Delaware limited partnership (Sun Securities Fund), Sun Capital Securities Advisors, LP, a Delaware limited partnership (Sun Advisors), Sun Capital Securities, LLC, a Delaware limited liability company (Sun Capital Securities), Marc J. Leder (Leder) and Rodger R. Krouse (Krouse) (each a Reporting Person and collectively the Reporting Persons), having a place of business at 5200 Town Center Circle, Suite 470, Boca Raton, Florida 33486, hereby appoints each of Michael H. Kalb and Deryl C. Couch as his or its true and lawful Attorney-in-Fact (each, an Attorney-in-Fact), to act for and on behalf of and in the name, place and stead of each Reporting Person to:

(i) prepare, execute and file, for and on behalf of each Reporting Person any and all documents and filings that are required or advisable to be made with the United States Securities and Exchange Commission, any stock exchange or similar authority, under Section 13 or Section 16 of the Securities Exchange Act of 1934, as amended (the Exchange Act), and the rules and regulations promulgated thereunder, including without limitation any Joint Filing Agreement under Rule 13d-1(k) of the Exchange Act (or any successor provision thereunder), Schedule 13D, Schedule 13G, Form 3, Form 4, Form 5 (or any successor schedules or forms adopted under the Exchange Act) and any amendments to any of the foregoing; and

(ii) do and perform any and all acts and take any other action of any type whatsoever in connection with the foregoing which, in the opinion of any Attorney-in-Fact, may be of benefit to, in the best interest of, or legally required by, each Reporting Person, it being understood that the documents executed by the Attorney-in-Fact on behalf of any Reporting Person pursuant to this Limited Power of Attorney shall be in such form and shall contain such terms, conditions or information as the Attorney-in-Fact may approve in the Attorney-in-Fact's discretion.

The undersigned hereby grants to each Attorney-in-Fact full power and authority to do and perform any and every act and thing whatsoever requisite, necessary, or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as each Reporting Person might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that the Attorney-in-Fact shall lawfully do or cause to be done by virtue of this Limited Power of Attorney and the rights and powers herein granted.

This Limited Power of Attorney will remain effective until revoked by a Reporting Person.

This Limited Power of Attorney shall be governed by and construed in accordance with the laws of the State of Florida, without giving effect to any principles of conflicts of laws.

IN WITNESS WHEREOF, each Reporting Person has caused his or its name to be hereto signed and these presents to be acknowledged by its duly elected and authorized officer this 29th day of June 2006.

SCSF Equities, LLC

By : /S/ MARC J. LEDER
Name: Marc J. Leder
Its: Co-CEO

Sun Capital Securities Offshore Fund, Ltd.

By : /S/ MARC J. LEDER
Name: Marc J. Leder
Its: Director

Sun Capital Securities Fund, LP

By: Sun Capital Securities Advisors, LP
Its: General Partner

By: Sun Capital Securities, LLC
Its: General Partner

By : /S/ MARC J. LEDER
Name: Marc J. Leder
Its: Co-CEO

Sun Capital Securities Advisors, LP

By: Sun Capital Securities, LLC
Its: General Partner

By : /S/ MARC J. LEDER
Name: Marc J. Leder
Its: Co-CEO

Sun Capital Securities, LLC

By : /S/ MARC J. LEDER
Name: Marc J. Leder
Its: Co-CEO

/S/ MARC J. LEDER
Marc J. Leder

/S/ RODGER R. KROUSE
Rodger R. Krouse

Notarization for Marc J. Leder

STATE OF FLORIDA)

) ss:

COUNTY OF PALM BEACH)

The foregoing instrument was acknowledged before me this 29th day of June, 2006, by Marc J. Leder.

(NOTARY SEAL)

/S/ JANINE GORDON
Signature of Notary Public-State of Florida

Janine Gordon
Name of Notary Typed, Printed, or Stamped

Personally Known
Type of Identification Produced

Produced Identification

Notarization for Rodger R. Krouse

STATE OF FLORIDA)

) ss:

COUNTY OF PALM BEACH)

The foregoing instrument was acknowledged before me this 29th day of June, 2006, by Rodger R. Krouse.

(NOTARY SEAL)

/S/ JANINE GORDON
Signature of Notary Public-State of Florida

Janine Gordon
Name of Notary Typed, Printed, or Stamped

Personally Known
Type of Identification Produced

Produced Identification