



DIVISION OF
CORPORATION FINANCE

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

April 27, 2011

Mr. Robert J. Dellinger
Chief Financial Officer
PPG Industries, Inc.
One PPG Place
Pittsburgh, Pennsylvania 15272

RE: PPG Industries, Inc
Form 10-K for the Year Ended December 31, 2010
File No. 1-1687

Dear Mr. Dellinger:

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

Sincerely,

Rufus Decker
Accounting Branch Chief