PPG Industries, Inc.
One PPG Place   Pittsburgh, Pennsylvania 15272

William H. Hernandez
Sr. Vice President, Finance

March 30, 2005

Mr. Jonathan G. Katz, Secretary
Securities and Exchange Commission
450 Fifth Street, NW
Washington, DC 20549-0609

Re: File Number 4-497

Dear Mr. Katz:

PPG Industries, Inc. (PPG) is pleased to submit comments regarding the implementation of Section 404 of the Sarbanes-Oxley Act of 2002 (SOA). PPG is a Fortune 500 company and is a leading global producer of coatings, glass and chemical products. The company employs approximately 32,000 employees and operates over 100 manufacturing locations worldwide.

PPG wholeheartedly supports the SEC and the Public Company Accounting Oversight Board (PCAOB) in its efforts to strengthen the integrity of financial statements. PPG is a company with a long-standing history of commitment to strong internal controls. Throughout that long history, we have been diligent in balancing the cost of controlling and mitigating the risks we face with the benefits derived from those efforts, ensuring that PPG most appropriately manages the use of our shareholders' investments.

PPG, like many other companies registered with the SEC, competes in a world market. Expending resources that do not provide tangible value to the shareholder makes it difficult for U.S. companies to be competitive and contribute to a prosperous, growing economy. Performing unnecessary and, in many cases, duplicative compliance activities that do not address the "true risks" we face will lead U.S. companies to an uncompetitive position in the world market.

It is with this mindset that PPG respectfully offers the following comments for your consideration.

Focus of Testing

PPG is a focused and results directed company that understands our responsibility for providing reliable financial information to the investment community. It is because of this, that we believe that regulatory controls should be directed at higher-level controls than is currently permitted by PCAOB Auditing Standard No. 2, "An Audit of Internal Control Over Financial Reporting Performed in Conjunction with an Audit of Financial Statements," (the Standard). As written, the Standard requires external auditors, and in turn management, to spend excessive time and effort testing control procedures involving the processing of routine transactions, with less focus on the strength of the overall control environment.

In the spirit of "monitoring" put forth in the COSO framework, evaluating the effectiveness of internal controls should focus on testing of the organization structure, internal audit competency, audit committee involvement, management oversight and review, existence and application of a strong code of ethics, published business conduct policies, and other high level controls. Failure of a process at a unit involving routine transactions will likely not cause a significant problem; failure of ineffective or poorly designed higher-level controls could potentially have a much more significant impact on the company.

Re-performance by External Auditors

The requirements of the Standard extend beyond the intent of the SOA. The Standard, by requiring the external auditors to opine on the effectiveness of the internal control structure, as well as opining on management's assessment of the effectiveness of the internal control structure, results in significant amounts of redundant and non-value added effort on the part of both the external auditors and management. A return to the requirements of the SOA, an attestation by the external auditors of management's assessment, would greatly reduce this wasted effort.

For example, the Standard places unnecessary restrictions on the extent to which the external auditor may rely upon the work performed by the Company to assess the effectiveness of internal controls. These restrictions result in duplicate efforts on the part of the Company and the external auditor alluded to above, which has not resulted in improved integrity over financial reporting or added value to the shareholder. The external auditor should be able to place more reliance on the work performed by others.

If the Standard is not revised to be more in line with the SOA, it is our recommendation that, at a minimum, the external auditors should be able to evaluate the competency and independence of the individuals performing the work and review the work papers from the testing performed for the Company by these individuals, and then significantly decrease the amount of re-performance required.

Rotation of Sites

Currently, the requirements of the Standard are onerous and do not allow the Company or their external auditors the ability to rotate their internal control test work amongst company locations. In accordance with the Standard, the Company and their external auditors will visit the same locations, the ones deemed to be significant either from a financial or a specific risk perspective, on an annual basis. The Standard does not encourage the Company to expand the evaluation of control procedures beyond those locations that have been identified as most significant.

As an example, in 2004 PPG's 404 implementation team evaluated and tested one of our significant locations with a long history of strong internal controls and a veteran management team. The results of the testing were favorable and additional follow up in the fourth quarter confirmed that there had been no change to the location's systems or personnel. Yet, we are forced to expend the resources to test this location again in 2005.

PPG would like to see a process where a strong baseline of internal controls at significant locations can be established in the first year. Then, testing at this same location could be conducted over a two-or-three year period; or at a minimum, limited in years two and three. Requiring the baseline to be re-established in year four would be reasonable. This would allow us to rely on work performed in prior years when such work is relevant (e.g., testing at significant sites in the prior year where no changes in risk have occurred), yet also maintain the focus on a strong control environment.

Thank you for the opportunity to comment on the implementation of the SOA Internal Control Provisions. If you have any questions or require additional information, please contact David B. Navikas, Vice President and Controller at (412) 434-3812 or John M. Stephenson, General Auditor at (412) 434-3890.

Sincerely yours,

cc: D. B. Navikas
J. S. McAwley
J. M. Stephenson