



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4628

October 11, 2018

Vincent J. Morales  
Senior Vice President and Chief Financial Officer  
PPG Industries, Inc.  
One PPG Place,  
Pittsburgh, Pennsylvania 15272

**Re: PPG Industries, Inc.**  
**10-K for Fiscal Year Ended December 31, 2017**  
**Filed February 15, 2018 and amended June 28, 2018**  
**File No. 1-01687**

Dear Mr. Morales:

We refer you to our comment letter dated August 30, 2018, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Barbara Jacobs  
Assistant Director  
Division of Corporation Finance

Anne M. Foulkes  
Senior Vice President and General Counsel