

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

August 2, 2022

Michael McGarry Chief Executive Officer PPG Industries, Inc One PPG Place Pittsburgh, PA 15272

Re: PPG Industries, Inc.
Registration Statement on Form S-3
Filed July 28, 2022
File No. 333-266369

Dear Mr. McGarry:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Dillon Hagius at 202-551-7967 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Jeffrey W. Acre