



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

William H. Hernandez
Sr. Vice President, Finance

August 1, 2008

VIA E-MAIL

Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090
rule-comments@sec.gov

Re: File Reference No. S7-11-08

Dear Sir or Madam:

PPG Industries, Inc. ("PPG") is pleased to submit its comments on the proposed rule for Interactive Data to Improve Financial Reporting. PPG is a Fortune 500 company and a global supplier of paints, coatings, chemicals, optical products, specialty materials, glass and fiber glass. PPG has more than 150 manufacturing facilities and equity affiliate and operates in more than 60 countries.

PPG acknowledges the Securities and Exchange Commission's desire to implement rules that would require registrants to provide their financial statements in interactive data format using the eXtensible Business Reporting Language ("XBRL"). After careful review of the proposed rule and giving consideration to time constraints associated with responding to each of the questions raised in the proposed rule, we have elected to respond to what PPG considers the most critical and important implementation concern.

The proposed rule would require PPG to furnish its financial statements and footnotes in the XBRL format as an exhibit to its December 31, 2008 Form 10-K. We believe this deadline is exceedingly onerous and unnecessary, particularly inasmuch as no investors or analysts have asked PPG to supply financial statements under XBRL to date. We would propose a delay in the implementation date so that the proposed rule would apply to financial statement for periods ending on or after June 15, 2009. We believe this delay would be prudent for two reasons. First, it would be beneficial for registrants to have additional time to evaluate the requirements of the proposed rule and to more thoroughly evaluate options for furnishing its financial statements using XBRL. At PPG, we would like to spend the appropriate time and effort to determine the best course of implementation, whether it be to purchase tagging software and perform the tagging in-house or outsource the tagging to a third party service provider. Our view is that the proposed implementation date of December 31, 2008 would not allow for sufficient time to evaluate our options to meet the requirements as proposed. Extending the implementation date to June 15, 2009 would provide approximately one year from the date that the proposed rule was published, which seems like a reasonable period for implementation. Second, we do not believe it is prudent to mandate adoption of the proposed rule for periods ending on December 31, as this represents fiscal year-end for the vast majority of registrants. The annual report season is the most demanding time of year for these registrants, and it seems illogical to increase the reporting requirements at this busy time. Further, it would be reasonable to allow registrants to first furnish their financial statements in XBRL format in a quarterly report on Form

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10-Q as opposed to an Annual Report on Form 10-K, given the relative complexity and effort required in completing and filing a Form 10-Q as compared to the Form 10-K.

Thank you for the opportunity to express our comments. Should you have any questions regarding our comments, please contact David Navikas, Vice President and Corporate Controller, at 412-434-3812.

Sincerely,

A handwritten signature in cursive script, appearing to read "William H. Hernandez". The signature is written in black ink and is positioned below the word "Sincerely,".

cc: Kip Leckey
David Navikas
Brian Williams