



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

December 19, 1995

2520032031439

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U. S. Department of Labor
200 Constitution Avenue N.W.
Washington, DC 20210

Gentlemen:

The purpose of this statement is to comply with the "alternative method of compliance for pension plans for certain selected employees" under Section 2520.104-23 of ERISA regulations.

Name and address of employer: PPG Industries, Inc.
One PPG Place
Pittsburgh, PA 15272
EIN: 25-0730780

PPG Industries, Inc. maintains the following plans primarily for the purpose of providing deferred compensation for a select group of management and highly compensated employees:

<u>Plan</u>	<u>Number of Participants</u>
Incentive Compensation and Deferred Income Plan for Key Employees (including 1985-86 and 1987-88 Capital Enhancement Account feature)	374
1984 Stock Option Plan	350
Management Award and Deferred Income Plan	751
Supplement Executive Retirement Plan I	10
Supplemental Executive Retirement Plan III	13
Non-Qualified Retirement Plan (includes Former SERP II)	1,455
Global Retirement Income Plan	4
Executive Life Insurance Plan	38
Deferred Compensation Plan	1,140

Very truly yours,

Kerry A. Rowles,
Plan Administrator

Enclosure