

Approved December 9, 2004

PPG INDUSTRIES, INC.
AUDIT COMMITTEE CHARTER

Audit Committee Composition

The Audit Committee (the "Committee") shall be appointed by the Board of Directors of the Company and comprised of at least three directors, each of whom shall, in the business judgment of the Board of Directors, have no relationship to the Company that interferes with the exercise of their independence from management and the Company. Those directors shall satisfy the applicable membership requirements under the rules of the New York Stock Exchange, Inc., as such requirements are interpreted by the Board of Directors in its business judgment.

The Board of Directors shall appoint one of the members of the Committee to be chairman of the Committee.

Audit Committee Purpose

The purpose of the Committee is to:

- assist the Board of Directors in oversight of
 - the integrity of the Company's financial statements;
 - the Company's compliance with legal and regulatory requirements;
 - the outside auditor's qualifications and independence;
 - the performance of the Company's internal auditors and the outside auditors;and
- to prepare the report that SEC rules require be included in the company's annual proxy statement.

Resources and Authority of the Audit Committee

The Committee has the authority to conduct any investigation appropriate to fulfilling its duties and it has direct access to the outside auditors as well as anyone in the Company. The Committee has the ability to retain, at the Company's expense, special accounting, legal, or other experts it deems necessary in the performance of its duties.

Meetings of the Audit Committee

The Committee shall meet at least five times annually, or more frequently if circumstances dictate. The Committee should meet periodically after meetings with the senior executive of the internal auditing department, the outside auditors and management in separate executive sessions to discuss any matters that the Committee or any of these persons or firms believes should be discussed privately.

The Committee may request any officer or employee of the Company, outside auditors, or other parties to attend a meeting of the Committee, or to meet with any members of, or consultants to, the Committee.

Approved December 9, 2004

Audit Committee Duties and Powers

The function of the Committee is oversight. The management of the Company is responsible for the preparation, presentation, and integrity of the Company's financial statements. Management is also responsible for maintaining appropriate accounting and financial reporting principles and policies and internal controls and procedures designed to ensure compliance with applicable accounting standards and laws and regulations.

The outside auditors are responsible for planning and carrying out an audit and reviews, in accordance with professional auditing standards, including reviews of the Company's quarterly financial statements prior to the filing of each quarterly report on Form 10-Q.

In fulfilling their duties under this Charter, it is recognized that members of the Committee are not full-time employees of the Company and are not, and do not represent themselves to be, accountants or auditors by profession. As such, it is not the duty or responsibility of the Committee or its members to conduct "field work" or other types of auditing or accounting reviews or procedures, and each member of the Committee shall be entitled to rely on (i) the integrity of those persons and organizations within and outside the Company from which it receives information and (ii) the accuracy of the financial and other information provided to the Committee by such persons or organizations, absent actual knowledge to the contrary (which shall be promptly reported to the Board of Directors).

To carry out its purposes, the Committee shall have the following duties and powers:

With respect to the outside auditors:

1. Instruct the outside auditors that they report directly to the Committee.
2. Review the independence of the outside auditors. As to independence:
 - Ensure that the outside auditors prepare and deliver annually a formal written statement (the "Statement") delineating all relationships between the auditors and the Company (it being understood that the outside auditors are responsible for the accuracy and completeness of this Statement), discuss with the outside auditors any relationships or services disclosed in this Statement that may impact the objectivity and independence of the Company's outside auditors, and recommend that the Board of Directors take appropriate action in response to this Statement to satisfy itself of the outside auditors' independence.
 - Pre-approve the fees paid to outside auditors for audit and non-audit services.
 - Set clear hiring policies for employees of the outside auditor consistent with the Sarbanes-Oxley Act.
3. Directly appoint, retain, compensate, evaluate and terminate the outside auditor and have sole authority to approve all audit engagement fees and terms.

Approved December 9, 2004

4. Obtain from the outside auditors assurance that the audit was conducted in a manner consistent with professional standards.
5. At least annually, obtain and review a report by the independent auditor describing: the firm's internal quality-control procedures; any material issues raised by the most recent internal quality-control review, or peer review, of the firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the firm, and any steps taken to deal with any such issues; and (to assess the auditor's independence) all relationships between the independent auditor and the company.

With respect to the internal auditing department:

6. Review the appointment and replacement of the senior executive of the internal auditing department.

With respect to financial reporting and internal controls:

7. Advise management, the internal auditing department, and the outside auditors that they are expected to provide to the Committee timely information as to items of significance impacting upon financial reporting.
8. Consider any reports or communications (and management's responses thereto) submitted to the Committee by the outside auditor required by or referred to in Statements on Auditing Standards No. 61, as amended by Auditing Standards Nos. 89 and 90 ("Communication With Audit Committees"), Rule 207 of the Sarbanes-Oxley Act and Auditing Standards No. 100 ("Interim Financial Information"). Such reports or communications could provide information related to significant audit adjustments, the process used by management in formulating accounting estimates, and the auditor's judgments about the quality of the Company's accounting principles as applied in its financial reporting. Consider any difficulties the outside auditor encountered in the course of the audit and the Company's response.
9. Discuss the annual audited financial statements and quarterly financial statements with management and the independent auditor, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations."
10. Discuss earnings releases, as well as financial information provided to analysts and ratings agencies.
11. Discuss the internal auditing department's objectives, the scope of the auditing planned to be performed by the department and the outside auditors, and any coordination of those audit activities.
12. Review the form of opinion the outside auditors propose to render on the annual financial statements.

Approved December 9, 2004

With respect to reporting by and recommendations from the Committee:

13. Provide a recommendation to the Board of Directors as to whether the audited financial statements should be included in the Company's Annual Report on Form 10-K for the last fiscal year for filing with the Securities and Exchange Commission.
14. Prepare a report to shareholders, for inclusion in the annual proxy statement, as required by the Securities and Exchange Commission.
15. Review this Charter at least annually as to its adequacy and recommend any changes to the Board of Directors for their approval. Publish this Charter in the Company's proxy statement in accordance with SEC regulations.
16. Report the Committee's activities to the Board of Directors on a regular basis.

Other Audit Committee Duties

17. Perform an annual assessment of the Committee's performance during the preceding year.
18. Discuss the scope of services and fees paid to audit firms other than the outside auditor to perform audit services.
19. Establish procedures for the receipt, retention, and treatment of complaints regarding accounting, internal controls, or auditing matters; and confidential anonymous submission of concerns by employees regarding questionable accounting or auditing matters.
20. Discuss policies and procedures with respect to risk assessment and risk management.
21. Perform such other duties as may be assigned by the Board of Directors or deemed appropriate by the Audit Committee within the context of this Charter.