

July 3, 1991

Ms. Donna Magill
PPG Industries, Inc.
One PPG Place
Pittsburgh, PA 15272

Dear Ms. Magill:

I am writing this letter at the request of Mr. John Coburn,
Chairman of the CMA Vinyl Chloride Panel.

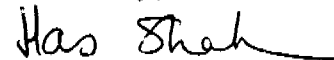
I understand that PPG has some concern over the projected 1992
budget and cost-sharing formula for that and any future budgets.

First of all, the 1992 budget is based on projected activities
which have not been approved by the Panel at this time. We will review
the projected activities in late 1991 to formalize the 1992 program.
All participating companies will have equal opportunity in developing
and approving the program. The current cost sharing formula of equal
share also can be discussed and revised at that time.

The CMA Accounting Department provides a monthly statement of
revenues and expenditures for each Panel. Therefore, the Panel cost
and expenditures can be closely monitored by the Panel on a regular
basis. CMA administrative charges are based on actual time spent by
the Panel Manager on the Panel activities, and includes almost all
administrative costs in a single hourly rate. Therefore, the current
\$88,000 budget for 1991 is a projected budget, and any left-over amount
from the current budget can be credited to the next-year's budget.

Please call me at (202)887-1192, if you have any questions or need
additional information.

Sincerely,



Hasmukh C. Shah, Ph.D.
Manager, Vinyl Chloride Panel

cc: Gerry Jordan, PPG Industries
John Coburn, Occidental Chemical

CMA 110385