



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 4631

February 3, 2010

Mr. Brian H. McCurrie  
Chief Financial Officer  
Koppers Holdings Inc.  
436 Seventh Avenue  
Pittsburgh, PA 15219

**Re: Koppers Holdings Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Definitive Proxy Statement on Schedule 14A Filed April 1, 2009**  
**Form 10-Q for the Fiscal Quarter Ended March 31, 2009**  
**Form 10-Q for the Fiscal Quarter Ended June 30, 2009**  
**Form 10-Q for the Fiscal Quarter Ended September 30, 2009**  
**File No. 001-32737**

**Koppers Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Form 10-Q for the Fiscal Quarter Ended March 31, 2009**  
**Form 10-Q for the Fiscal Quarter Ended June 30, 2009**  
**File No. 001-12716**

Dear Mr. McCurrie:

We have completed our review of your Forms 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Dale Welcome, Staff Accountant, at (202) 551-3865 or, in his absence, to the undersigned at (202) 551-3768.

Sincerely,

John Hartz  
Senior Assistant Chief Accountant