



**Koppers Inc.**

436 Seventh Avenue  
Pittsburgh, PA 15219-1800  
www.koppers.com

February 11, 2014

United States  
Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington, D.C. 20549-7010

**Attention: John Cash, Accounting Branch Chief**

**Re: Koppers Holdings Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2012  
Filed February 25, 2013  
Response Letter Dated January 23, 2014  
File No. 1-32737**

Dear Mr. Cash:

Thank you for your letter dated February 6, 2014. We respectfully request an extension of ten (10) business days to respond to your comments. If granted, this requested extension would result in our submission of a response on or before March 7, 2014.

Please contact me at (412) 227 - 2118 if you would like to discuss this request, or if there is anything else we can provide. We appreciate your consideration.

Sincerely,

/s/ Leroy M. Ball

Leroy M. Ball  
Vice President and Chief Financial Officer