

April 27, 2023

Jimmi Sue Smith
Chief Financial Officer
Koppers Holdings Inc.
436 Seventh Avenue
Pittsburgh, PA 15219

Inc.

Fiscal Year Ended December 31, 2022

Re: Koppers Holdings

Form 10-K for the

File No. 1-32737

Dear Jimmi Sue Smith:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance

Office of Manufacturing