



DIVISION OF
CORPORATION FINANCE

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

August 7, 2009

Via U.S. Mail and Facsimile (412-227-2518)

Walter W. Turner
Director and Chief Executive Officer
Koppers, Inc.
436 Seventh Avenue
Pittsburgh, Pennsylvania 15219

Re: Koppers, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed February 20, 2009
File No. 1-12716

Dear Mr. Turner:

We refer you to our comment letters dated March 30, 2009 and July 16, 2009 regarding business contacts with the Middle East. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief
Office of Global Security Risk

cc: Pamela Long
Assistant Director
Division of Corporation Finance