

Steven R. Lacy
Senior Vice President, Administration
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Koppers Inc.
436 Seventh Avenue
Pittsburgh, PA 15219-1800

August 17, 2009

Ms. Elizabeth M. Murphy
Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

Re: File Number S7-10-09

Dear Ms. Murphy:

I am writing on behalf of Koppers Holdings Inc. to comment on the Securities and Exchange Commission's (the "Commission") proposed rules set forth in Release Nos. 33-9046, 34-60089, IC-28765 in which the Commission solicited comments on proposed Rule 14a-11. The proposed rule will require, under certain circumstances, a corporation to include shareholder director nominees in the corporation's proxy materials. We have concerns regarding the proxy access right in proposed Rule 14a-11 and strongly encourage the Commission not to adopt this proposed rule. In the alternative, we recommend that the Commission amend the proposed rule to (1) carve out an exception for corporations that act responsibly and have been accountable to its shareholders and (2) prevent shareholders whose interests are not aligned with other shareholders or are contrary to the interests of the corporation from furthering their own interests at the expense of the corporation or other shareholders by increasing the requirements and allowing shareholders to increase the requirements for proxy access.

Koppers Holdings Inc., a Pennsylvania corporation ("Koppers" or the "Company"), has been listed on the New York Stock Exchange since completing its initial public offering in February 2006. The Company has over 1,700 employees in the United States, United Kingdom, Denmark, Australia and China and in 2008 had net sales of over \$1.3 billion.

Koppers supports the Commission in its efforts to protect shareholders' rights to participate in the election of directors and believes strongly in the furtherance of good corporate governance practices. We are concerned, however, that the proposed rule is too broad and does not distinguish between companies with poor corporate governance practices and companies that act responsibly and have been accountable to its shareholders. Instead, the proposed rule provides shareholders whose interests are not aligned with other shareholders with access to the corporation's proxy materials to pursue director nominations, ultimately wasting corporate resources, disrupting the board from its duties, diverting management's attention from corporate business and encouraging the likelihood of costly election contests all at the expense of other shareholders.

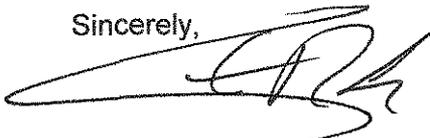
Proposed Rule 14a-11 is intended to facilitate shareholders in holding boards accountable by exercising shareholders' rights to elect directors. The rule, however, is applicable to all

companies subject to the proxy rules and does not make any exceptions for companies with good corporate governance practices that already act with shareholders' interests in mind. Instead, the rule should be limited to instances where the standard proxy solicitation and election process is ineffective by establishing certain events that trigger the application of the rule, such as poor corporate governance or instances where a director receives a certain number of "withheld" votes and refuses to resign. Imposing certain triggering events would ease the burden on responsible corporations and allow the boards of such corporations to continue to focus on shareholder interests and corporate business instead of the distractions involved with an election contest.

Instead of limiting the application of the rule to instances where it will provide the most benefit, the proposed rule sets the bar for proxy access far too low and opens the door for shareholders with little interest in the corporation's success to nominate a director to further its own interest. By setting the ownership threshold at such low percentages and awarding the nomination(s) to the first shareholder(s) to submit timely notice to the company, special interest groups or other shareholders whose interests are not necessarily aligned with other shareholders or are contrary to the interests of the corporation will nominate directors to serve their own interests. At the very least, the eligibility thresholds and the "first-in time" provision should be reconsidered to avoid such special interests groups from pushing their own agendas at the expense of other shareholders. A better approach would be to set the ownership thresholds high enough that a group of shareholders would have to aggregate shares and nominate a director together. This would ensure that a greater number of shareholders would be represented by the director nominee. In addition, the rule should allow for shareholders who prefer to implement more stringent requirements for nominating directors to have the ability to do so by amending the bylaws to set higher ownership thresholds, limit the number of directors nominated by shareholders or impose additional requirements for nominating directors. Increasing the requirements and allowing shareholders to increase the requirements for proxy access will help prevent such special interest groups and other shareholder with their own interests in mind from accessing a corporation's proxy materials to further their own interests.

While we recognize the importance of the issues involved with respect to shareholders' rights to nominate and elect directors, we do not believe that the Rule 14a-11 resolves the issues. The proposed rule provides a one-size-fits-all solution that facilitates special interests groups and shareholders whose interests are not necessarily aligned with other shareholders to further their interests while wasting corporate resources and disrupting the board. We urge the Commission not to adopt this rule, or in the alternative, to provide substantial revisions to the rule to protect the interests of all shareholders.

Sincerely,



Steven R. Lacy