



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

December 31, 2013

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
Definitive Proxy Statement on Schedule 14A
Filed March 27, 2013
File No. 1-32737**

Dear Mr. Cash:

Thank you for your letter dated December 23, 2013. 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 January 23, 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