



Koppers Holdings Inc. Audit Committee Charter

Koppers Holdings Inc. (the "Company") shall form an audit committee (the "Committee") of the Board of Directors of the Company (the "Board") which shall have the purpose, responsibilities and powers set forth below.

I. Primary Purposes

The Committee shall assist the Board in connection with and have oversight of the integrity of the Company's financial statements; be directly responsible for the appointment, compensation and supervision of the Company's public accounting firm (the "Auditor"); and resolve all disagreements between the Auditor and management of the Company ("Management") in connection with the Company's annual audit. The Committee shall further assist the Board's oversight of the Company's compliance, legal and regulatory requirements; the Auditor's qualifications and independence; and the performance of the Company's internal audit function.

II. Organization

Initially the Committee shall be comprised of two directors. The Committee shall be comprised of three directors within one year of the listing of the Company's common stock on the New York Stock Exchange.

Each member of the Committee must be an independent director (as defined by the Sarbanes-Oxley Act of 2002 ("Sarbanes-Oxley") as well as New York Stock Exchange Rules (the "Exchange"). An independent director for purposes of the Committee must not (i) receive compensation from the Company other than as a member of the Committee, the Board or other Board committee, (ii) be an affiliate of the Company or any of its subsidiaries or (iii) have any material relationship with the Company, nor be a partner, shareholder, or officer of an organization that has a material relationship with the Company.

Each Committee member shall be able to read and understand financial statements and be financially literate. The Committee shall have at least one member who qualifies as a financial expert within the meaning of Section 407 of Sarbanes-Oxley and rules of the Securities and Exchange Commission ("Commission") pursuant to that section.

Each Committee member and the Chairperson will be recommended by the Corporate Governance Committee and shall be elected by vote of the Board to serve a term of one year or until their successors are duly elected, whichever is later. Committee members and the Chairperson may serve successive one-year terms without limitation. Prior to appointment the compensation of the Committee members shall be fixed.

The Committee will have no less than four regularly scheduled meetings each fiscal year. Such meetings are to occur to oversee the preparation and review the year end audited financial statements and the reviewed financial statements of each of the first three quarters of the Company's fiscal year. The Committee shall also attend periodic meetings with Management and the Auditor to review and discuss such financial statements. In addition, the Committee will meet

at other times if deemed necessary to completely discharge its duties and responsibilities as outlined in this charter. In addition, the Committee shall periodically present reports to the Board.

A majority of the members of this Committee shall constitute a quorum for the transaction of business. The agenda of each Committee meeting shall be established by the Chairperson. Each Committee member is free to suggest the inclusion of items on the agenda. Each Committee member is free to raise at any Committee meeting subjects that are not on the agenda for that meeting.

III. Responsibilities

A. Selection and Oversight of Auditors

The Committee shall be directly responsible for the appointment, compensation, termination, retention and oversight of the Auditor. In connection with this responsibility:

- The Committee will receive annually a written communication from the Auditor delineating all their relationships with and proposed professional services to the Company. The Committee will review all non-audit services proposed to be provided by the Auditor including tax services, and to the extent such proposed services are not prohibited by Sarbanes-Oxley approve or disapprove of these services. The Committee shall review with the Auditor the nature and scope of any other disclosed relationships and take appropriate action to assure the continuing independence of the Auditor.
- In connection with the investigation of the Auditor's qualification the Committee will receive, at least annually, reports from the Auditor regarding (i) the Auditor's internal quality-control procedures; and (ii) any material issues raised by the most recent internal quality-control review or peer review of such firm, or by any inquiry or investigation by any governmental or professional authorities within the preceding five (5) years respecting any independent audits carried out by such firm and any steps taken to deal with any such issues.
- The Committee shall review the qualifications of the lead partner of the Auditor's team and make certain that the lead partner is rotated every five years.
- The Committee shall make certain that the Auditor is registered with the Public Company Accounting Oversight Board.
- The Committee shall review the terms and compensation of the engagement letter of the Auditor, which shall be executed by the Chairman or other authorized personnel and the fees included in the Committee's budget.

B. Oversight of Financial Statements

The Committee shall have oversight over all financial statements and related matters and resolve any disagreements between Management and the Auditor. In connection with these responsibilities:

- Prior to the Audit, the Committee will meet with the Auditor and financial management of the Company to review the scope of the proposed audit and the procedures to be utilized.
- During the audit, the Committee shall:
 - Receive written reports from the Auditor with respect to:
 - (a) The critical accounting policies and practices of the Company;
 - (b) Any discussions with Management concerning alternate treatment of financial information under generally accepted accounting principals including the consequences of each alternative and the alternative proposed by the Auditor.
 - The above report should be accompanied by all management letters and other written communications between the Auditor and Management.
 - Meet separately with the Auditor, without Management, to discuss the Auditor's evaluation of the Company's financial and accounting personnel, the cooperation that the Auditor received during the course of their audit and any disagreement with Management.
 - Review with the Auditor and financial and accounting personnel of the Company, the effectiveness of the accounting and financial controls of the Company, and any recommendations for improvement of internal controls. Emphasis shall be given to the adequacy of internal controls to expose any payments, transactions, or procedures that might be deemed illegal or otherwise improper.
 - Review reports from Company counsel relating to legal and regulatory matters that have a material effect on the financial statements.
 - Discuss with the national office of the Auditor issues on which they were consulted by the Company's audit team and matters of audit quality and consistency.
 - Meet with financial management and the Auditor to review (i) significant reporting issues and practices, including changes in, or adoption of accounting principles and disclosure practices, and (ii) their judgments about the quality and the clarity of the financial disclosure and the degree of aggressiveness or conservatism of the Company's accounting principles and significant decisions and estimates made in preparing the financial statements.

The Committee will report the results of the annual audit to the Board.

The Committee will review all disclosures in periodic reports filed with the Commission relating to the financial statements including "Management Discussion and Analysis."

The Committee, to the extent applicable, shall follow the same procedures with respect to reviewed quarterly statements.

C. Complaint Procedures

The Committee will notify all employees of the Company annually of the procedures established for complaints concerning accounting, internal controls or auditing matters, as well as confidential, anonymous submission by employees of the Company regarding accounting or auditing matters. The procedures for the handling of complaints are set forth in Annex A.

D. Oversight of the Internal Audit Function

The Committee shall review the appointment of the person in charge of the internal audit. It should also meet separately and periodically with persons in charge of internal audit, Management and the Auditor reviewing the adequacy, budget and staffing of the internal audit.

All reports by internal audit and Management relating to the internal audit shall be reviewed by the Committee.

E. Other Responsibilities

The Committee will also:

- Prepare or review (as required by the Commission) any report or other disclosure relating to the Committee required by the Commission to be set forth in the proxy statement for the Company's annual meeting of shareholders.
- Review all proposed related party transactions, and approve such transactions or request action by the full Board.
- Review and reassess the adequacy of this Charter annually and recommend any proposed changes to the Board for approval.
- Recommend to the Board policies for the Company's hiring of employees or former employees of the Auditor who participated in any capacity in an audit of the Company.
- Review earnings press releases, as well as financial information and earnings guidance to be provided to analysts and rating agencies.
- Review with Management and the Auditor the significant risks to the Company and assess the steps Management has taken to minimize these risks.
- Review and reassess annually the performance of the Committee.
- Approve and adopt a Code of Business Conduct and Ethics for Directors, officers and employees.

- Performing such other responsibilities as may be delegated to it by the Board of Directors or as set forth in the Company's Corporate Governance Guidelines.

F. Independence of Committee

The Committee will have authority to engage independent counsel or other outside advisors and experts as needed to advise it in the performance of its duties.

The Committee will investigate any matter brought to its attention within the scope of its duties, with the power to retain outside counsel or experts for this purpose if, in its judgment, that is appropriate.

The Committee shall establish a budget to provide adequate funding from the Company to engage the Company's independent auditors and to engage independent counsel or other advisors for the purposes contained in this Charter. If its sole judgement, the Committee requires additional funds, these funds will be provided by the Company.

G. Limitation of Committee Responsibility

While the Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Committee to plan or conduct audits or to determine that the Company's financial statements and disclosures are complete and accurate and are in accordance with generally accepted accounting principles and applicable rules and regulations. These are the responsibilities of Management and the Auditor.