

# KOPPERS INDUSTRIES

Koppers Industries, Inc.  
436 Seventh Avenue  
Pittsburgh, PA 15219-1800

Joseph E. Boan  
Vice President  
Human Resources

Telephone: (412) 227-2252  
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December 3, 1998

2520043380062

Top-Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
Washington, DC 20210

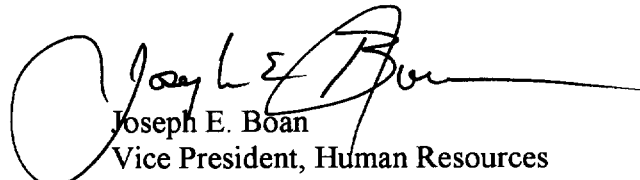
Re: Koppers Industries, Inc.

Gentlemen:

In accordance with Department of Labor Regulation Section 2520.104-23, Koppers Industries, Inc. located at 436 Seventh Avenue, Pittsburgh, Pennsylvania 15219, and assigned EIN 25-1588399 by the Internal Revenue Service hereby declares that it maintains one or more plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan covers approximately 12 participants.

The filing of this statement is intended solely to comply with Regulation Section 2520-104-23 to the extent it applies, and may not, by itself, be treated as an admission by Koppers Industries, Inc. that the arrangements described herein are "employee pension benefit plans" subject to the Employee Retirement Income Security Act of 1994, as amended.

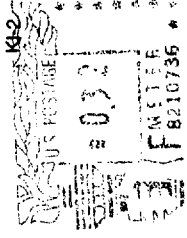
Respectfully submitted,

  
Joseph E. Boan  
Vice President, Human Resources  
KOPPERS INDUSTRIES, INC.

JEB:avd

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