

**Koppers Holdings Inc.**  
**Restated for Discontinued Operations - Monessen**

	As Reported	Restated
	YTD ended	YTD ended
	Dec-04	Dec-04
<i>(Dollars in millions, except per share amounts)</i>		
Net sales	\$ 904.4	\$ 854.3
Operating expenses:		
Cost of sales	767.5	724.7
Depreciation and amortization	32.0	29.0
Selling, general and administrative	46.2	46.6
Total operating expenses	845.7	800.3
Operating profit	58.7	54.0
Other income	0.4	0.4
Income before interest expense, income taxes and minority interest	59.1	54.4
Interest expense	38.2	38.2
Income before income taxes and minority interest	20.9	16.2
Income taxes	10.7	8.9
Minority interest	1.9	1.9
Income from continuing operations	8.3	5.4
Discontinued operations	1.3	4.2
Net income	9.6	9.6
Dividends on preferred stock	(77.5)	(77.5)
Net income (loss) applicable to common stock	\$ (67.9)	\$ (67.9)
Basic/diluted earning per share - continuing operations	\$ (23.59)	\$ (24.57)
Basic/diluted earning per share - discontinued operations	0.44	1.42
Basic/diluted earning per share - net loss applicable to common stock	\$ (23.15)	\$ (23.15)

**Koppers Holdings Inc.**  
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	As Reported	Restated
	YTD ended	YTD ended
	Dec-05	Dec-05
<i>(Dollars in millions, except per share amounts)</i>		
Net sales	\$ 978.4	\$ 913.4
Operating expenses:		
Cost of sales	819.0	761.6
Depreciation and amortization	31.5	28.4
Selling, general and administrative	54.2	54.4
Total operating expenses	<u>904.7</u>	<u>844.4</u>
Operating profit	73.7	69.0
Other income	0.9	0.9
Income before interest expense, income taxes and minority interest	74.6	69.9
Interest expense	51.7	51.7
Income before income taxes and minority interest	22.9	18.2
Income taxes	9.4	7.6
Minority interest	2.7	2.7
Income from continuing operations	10.8	7.9
Discontinued operations	(0.9)	2.0
Net income (loss)	9.9	9.9
Dividends on preferred stock	(29.0)	(29.0)
Net income (loss) applicable to common stock	<u>\$ (19.1)</u>	<u>\$ (19.1)</u>
Basic/diluted earning per share - continuing operations	\$ (6.29)	\$ (7.28)
Basic/diluted earning per share - discontinued operations	(0.29)	0.70
Basic/diluted earning per share - net loss applicable to common stock	<u>\$ (6.58)</u>	<u>\$ (6.58)</u>

**Koppers Holdings Inc.**  
**Restated for Discontinued Operations - Monessen**

	As Reported	Restated
	YTD ended Dec-06	YTD ended Dec-06
<i>(Dollars in millions, except per share amounts)</i>		
Net sales	\$ 1,108.0	\$ 1,044.2
Operating expenses:		
Cost of sales	930.3	873.4
Depreciation and amortization	32.7	29.6
Selling, general and administrative	62.2	62.2
Total operating expenses	1,025.2	965.2
Operating profit	82.8	79.0
Other income	0.9	0.9
Income before interest expense, income taxes and minority interest	83.7	79.9
Interest expense	61.3	61.3
Income before income taxes and minority interest	22.4	18.6
Income taxes	5.7	9.6
Minority interest	1.9	1.6
Income from continuing operations	14.8	7.4
Discontinued operations	0.4	7.8
Net income	15.2	15.2
Basic earnings per share - continuing operations	0.77	0.39
Basic earning per share - discontinued operations	0.02	0.40
Basic earning per share - net income	\$ 0.79	\$ 0.79
Diluted earnings per share - continuing operations	\$ 0.73	\$ 0.36
Diluted earning per share - discontinued operations	0.02	0.39
Diluted earning per share - net income	0.75	0.75

**Koppers Holdings Inc.**  
**Restated for Discontinued Operations - Monessen**

	As Reported	Restated
	3 mos. ended Mar-07	3 mos. ended Mar-07
<i>(Dollars in millions, except per share amounts)</i>		
Net sales	\$ 308.6	\$ 290.6
Operating expenses:		
Cost of sales	258.2	243.2
Depreciation and amortization	8.1	7.3
Selling, general and administrative	14.9	14.9
Total operating expenses	281.2	265.4
Operating profit	27.4	25.2
Other income	0.1	0.1
Income before interest expense, income taxes and minority interest	27.5	25.3
Interest expense	11.5	11.5
Income before income taxes and minority interest	16.0	13.8
Income taxes	4.8	5.3
Minority interest	0.8	0.7
Income from continuing operations	10.4	7.8
Discontinued operations	0.1	2.7
Net income	10.5	10.5
Basic earnings per share - continuing operations	0.51	0.38
Basic earning per share - discontinued operations	-	0.13
Basic earning per share - net income	\$ 0.51	\$ 0.51
Diluted earnings per share - continuing operations	\$ 0.50	\$ 0.37
Diluted earning per share - discontinued operations	-	0.13
Diluted earning per share - net income	0.50	0.50

**Koppers Holdings Inc.**  
**Restated for Discontinued Operations - Monessen**

	As Reported		Restated	
	3 mo. ended Jun-07	YTD ended Jun-07	3 mos. ended Jun-07	YTD ended Jun-07
<i>(Dollars in millions, except per share amounts)</i>				
Net sales	\$ 345.4	\$ 654.0	\$ 326.7	\$ 617.3
Operating expenses:				
Cost of sales	274.7	532.9	258.4	501.6
Depreciation and amortization	8.0	16.1	7.2	14.5
Selling, general and administrative	17.0	31.9	17.0	31.9
Total operating expenses	299.7	580.9	282.6	548.0
Operating profit	45.7	73.1	44.1	69.3
Other income	-	0.1	-	0.1
Income before interest expense, income taxes and minority interest	45.7	73.2	44.1	69.4
Interest expense	11.9	23.4	11.9	23.4
Income before income taxes and minority interest	33.8	49.8	32.2	46.0
Income taxes	10.7	15.5	11.9	17.2
Minority interest	0.8	1.6	0.6	1.3
Income from continuing operations	22.3	32.7	19.7	27.5
Discontinued operations	-	0.1	2.6	5.3
Net income	\$ 22.3	\$ 32.8	\$ 22.3	\$ 32.8
Basic earnings per share - continuing operations	\$ 1.08	\$ 1.57	\$ 0.95	\$ 1.32
Basic earning per share - discontinued operations	-	0.01	0.13	0.26
Basic earning per share - net income	\$ 1.08	\$ 1.58	\$ 1.08	\$ 1.58
Diluted earnings per share - continuing operations	\$ 1.07	\$ 1.56	\$ 0.94	\$ 1.31
Diluted earning per share - discontinued operations	-	0.01	0.13	0.26
Diluted earning per share - net income	\$ 1.07	\$ 1.57	\$ 1.07	\$ 1.57

**Koppers Holdings Inc.**  
**Restated for Discontinued Operations - Monessen**

	As Reported		Restated	
	3 mo. ended Sep-07	YTD ended Sep-07	3 mos. ended Sep-07	YTD ended Sep-07
<i>(Dollars in millions, except per share amounts)</i>				
Net sales	\$ 347.1	\$ 1,001.1	\$ 329.1	\$ 946.4
Operating expenses:				
Cost of sales	283.7	816.6	267.6	769.2
Depreciation and amortization	7.8	23.9	7.1	21.6
Selling, general and administrative	15.4	47.3	15.4	47.3
Total operating expenses	<u>306.9</u>	<u>887.8</u>	<u>290.1</u>	<u>838.1</u>
Operating profit	40.2	113.3	39.0	108.3
Other income	0.2	0.3	0.2	0.3
Income before interest expense, income taxes and minority interest	40.4	113.6	39.2	108.6
Interest expense	11.3	34.7	11.3	34.7
Income before income taxes and minority interest	29.1	78.9	27.9	73.9
Income taxes	9.6	25.1	10.5	27.7
Minority interest	0.7	2.3	0.8	2.1
Income from continuing operations	18.8	51.5	16.6	44.1
Discontinued operations	6.7	6.8	8.9	14.2
Net income	<u>\$ 25.5</u>	<u>\$ 58.3</u>	<u>\$ 25.5</u>	<u>\$ 58.3</u>
Basic earnings per share - continuing operations	\$ 0.91	\$ 2.48	\$ 0.81	\$ 2.13
Basic earning per share - discontinued operations	0.32	0.33	0.42	0.68
Basic earning per share - net income	<u>\$ 1.23</u>	<u>\$ 2.81</u>	<u>\$ 1.23</u>	<u>\$ 2.81</u>
Diluted earnings per share - continuing operations	\$ 0.90	\$ 2.46	\$ 0.80	\$ 2.11
Diluted earning per share - discontinued operations	0.32	0.33	0.42	0.68
Diluted earning per share - net income	<u>\$ 1.22</u>	<u>\$ 2.79</u>	<u>\$ 1.22</u>	<u>\$ 2.79</u>

**Koppers Holdings Inc.**  
**Restated for Discontinued Operations - Monessen**

	As Reported		Restated	
	3 mo. ended Dec-07	YTD ended Dec-07	3 mos. ended Dec-07	YTD ended Dec-07
<i>(Dollars in millions, except per share amounts)</i>				
Net sales	\$ 326.8	\$ 1,327.9	\$ 309.2	\$ 1,255.6
Operating expenses:				
Cost of sales	275.8	1,092.4	259.7	1,028.9
Depreciation and amortization	8.6	32.5	7.9	29.5
Selling, general and administrative	24.8	72.1	24.8	72.1
Total operating expenses	309.2	1,197.0	292.4	1,130.5
Operating profit	17.6	130.9	16.8	125.1
Other income	-	0.3	-	0.3
Income before interest expense, income taxes and minority interest	17.6	131.2	16.8	125.4
Interest expense	11.2	45.9	11.2	45.9
Income before income taxes and minority interest	6.4	85.3	5.6	79.5
Income taxes	0.7	25.8	1.3	29.0
Minority interest	0.7	3.0	0.6	2.7
Income from continuing operations	5.0	56.5	3.7	47.8
Discontinued operations	-	6.8	1.3	15.5
Net income	\$ 5.0	\$ 63.3	\$ 5.0	\$ 63.3
Basic earnings per share - continuing operations	\$ 0.24	\$ 2.72	\$ 0.18	\$ 2.30
Basic earning per share - discontinued operations	-	0.33	0.06	0.75
Basic earning per share - net income	\$ 0.24	\$ 3.05	\$ 0.24	\$ 3.05
Diluted earnings per share - continuing operations	\$ 0.24	\$ 2.70	\$ 0.18	\$ 2.29
Diluted earning per share - discontinued operations	-	0.33	0.06	0.74
Diluted earning per share - net income	\$ 0.24	\$ 3.03	\$ 0.24	\$ 3.03

**Koppers Holdings Inc.**  
**Restated for Discontinued Operations - Monessen**

	As Reported	Restated
	3 mos. ended Mar-08	3 mos. ended Mar-08
<i>(Dollars in millions, except per share amounts)</i>		
Net sales	\$ 347.5	\$ 331.2
Operating expenses:		
Cost of sales	291.5	275.7
Depreciation and amortization	7.6	6.9
Selling, general and administrative	16.8	16.9
Total operating expenses	315.9	299.5
Operating profit	31.6	31.7
Other income	-	-
Income before interest expense, income taxes and minority interest	31.6	31.7
Interest expense	10.8	10.8
Income before income taxes and minority interest	20.8	20.9
Income taxes	7.0	8.1
Minority interest	0.6	0.6
Income from continuing operations	13.2	12.2
Discontinued operations	-	1.0
Net income	\$ 13.2	\$ 13.2
Basic earnings per share - continuing operations	\$ 0.63	\$ 0.58
Basic earning per share - discontinued operations	-	0.05
Basic earning per share - net income	\$ 0.63	\$ 0.63
Diluted earnings per share - continuing operations	\$ 0.63	\$ 0.58
Diluted earning per share - discontinued operations	-	0.05
Diluted earning per share - net income	\$ 0.63	\$ 0.63