CONCRETE PARTNERS INC
Form S-3ASR
June 27, 2012
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As filed with the Securities and Exchange Commission on June 27, 2012

Registration No. 333-

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM S-3

REGISTRATION STATEMENT

UNDER

THE SECURITIES ACT OF 1933

KOPPERS HOLDINGS INC.

(Exact name of Registrant as specified in its charter)

Pennsylvania	**20-1878963**
(State or other jurisdiction of incorporation or organization)	**(I.R.S. Employer Identification Number)**

436 Seventh Avenue

Pittsburgh, Pennsylvania 15219

Telephone: (412) 227-2001

(Address, including zip code, and telephone number, including area code, of registrant s principal executive offices)

Steven R. Lacy, Esquire

Senior Vice President, Administration,

General Counsel and Secretary

Koppers Holdings Inc.

436 Seventh Avenue

Pittsburgh, Pennsylvania 15219

Telephone: (412) 227-2001

(Name, address and telephone number, including area code, of agent for service)

Copy to:

Kristen L. Stewart, Esquire

K&L Gates LLP

K&L Gates Center

210 Sixth Avenue

Pittsburgh, Pennsylvania 15222

Telephone: (412) 355-6500

Approximate date of commencement of proposed sale to the public: From time to time after the effective date of this Registration Statement, as determined by Registrant.

If the only securities being registered on this Form are being offered pursuant to dividend or interest reinvestment plans, please check the following box: ¨

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, other than securities offered only in connection with dividend or interest reinvestment plans, check the following box: x

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. ¨

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. ¨

If this Form is a registration statement pursuant to General Instruction I.D. or a post-effective amendment thereto that shall become effective upon filing with the Commission pursuant to Rule 462(e) under the Securities Act, check the following box. x

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If this Form is a post-effective amendment to a registration statement filed pursuant to General Instruction I.D. filed to register additional securities or additional classes of securities pursuant to Rule 413(b) under the Securities Act, check the following box. ¨

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of large accelerated filer, accelerated filer, and smaller reporting company in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer x Accelerated filer ¨ Non-accelerated filer ¨ Smaller reporting company ¨

CALCULATION OF REGISTRATION FEE

Title of each class of securities to be registered	Amount to be registered (1)	Proposed maximum offering price per unit (1)	Proposed maximum aggregate offering price (1)	Amount of registration Fee (1)(2)
Debt securities				
Common Stock, par value $0.01 per share				
Preferred Stock, par value $0.01 per share				
Depositary Shares				
Warrants				
Guarantees (3)				
Units (4)				

(1) An indeterminate aggregate initial offering price or amount of the securities of each identified class is being registered as may from time to time be offered at indeterminate prices. Separate consideration may or may not be received for securities that are issuable upon exercise, conversion or exchange of other securities or that are issued in units or represented by depositary shares. In accordance with Rules 456(b) and 457(r) under the Securities Act of 1933, as amended, the registrant is deferring payment of the entire registration fee.

(2) The securities registered hereunder include $325,000,000 of securities (the Unsold Securities) registered pursuant to Registration Statement No. 333-160399 which was initially filed by the registrant on July 1, 2009 (the Prior Registration Statement). Pursuant to Rules 415(a)(6) and 457(p) under the Securities Act of 1933, as amended, $28,375.00 of filing fees previously paid in connection with the Unsold Securities will continue to be applied to the Unsold Securities. Pursuant to Rule 415(a)(6), the offering of the Unsold Securities registered under the Prior Registration Statement will be deemed terminated as of the date of effectiveness of this registration statement.

(3) Guarantees may be provided by Koppers Holdings Inc. or any of the subsidiaries of the registrant listed in this registration statement for the payment of the principal and interest on the debt securities. No additional consideration will be received for the guarantees and, pursuant to Rule 457(n), no additional fee is required.

(4) Each unit is a unit composed of a combination of any of the other securities registered under this registration statement.

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TABLE OF ADDITIONAL REGISTRANTS

Koppers Inc., a wholly-owned subsidiary of Koppers Holdings Inc., may also issue debt securities under this registration statement and is hereby deemed to be a registrant. In addition, one or more of the following subsidiaries may provide a full and unconditional guarantee of the repayment of the debt securities registered under this registration statement and each such subsidiary is hereby deemed to be a registrant.

Exact Name of Registrant as Specified in its Charter and Address, Including Zip Code, and Telephone Number, Including Area Code, of Registrant s Principal Executive Offices*	Jurisdiction of Incorporation or Organization	I.R.S. Employer Identification Number
Koppers Inc.	Pennsylvania	25-1588399
Koppers Asia LLC	Delaware	
Koppers World-Wide Ventures Corporation	Delaware	51-0340346
Koppers Concrete Products, Inc.	Delaware	25-1655686
Concrete Partners, Inc.	Delaware	25-1669803
Koppers Delaware, Inc.	Delaware	51-0370974
Koppers Ventures LLC	Delaware	
Koppers Australia Holding Company Pty Ltd	Australia	98-0403540
Koppers Australia Pty Ltd	Australia	98-0188088
Koppers Carbon Materials & Chemicals Pty Ltd	Australia	98-0188396
Koppers Wood Products Pty Ltd	Australia	98-0188395
Continental Carbon Australia Pty Ltd	Australia	98-0188394
Koppers Denmark ApS	Denmark	98-1057861
Koppers Europe ApS	Denmark	98-0226335
Koppers European Holdings ApS	Denmark	98-1057489
Koppers Tar Tech International ApS	Denmark	98-1057259
Koppers Luxembourg S.a.r.l.	Grand Duchy of Luxembourg	98-0453872
Koppers Poland Sp. z o.o.	Poland	
Koppers Lambson Limited	United Kingdom	98-0660336
Koppers UK Holding Limited	United Kingdom	98-0660334
Koppers UK Limited	United Kingdom	98-0660332
Koppers UK Transport Limited	United Kingdom	98-0660337
Koppers International B.V.	The Netherlands	98-0659822
Koppers Netherlands B.V.	The Netherlands	
Koppers World-Wide Holdings C.V.	The Netherlands	98-0659823
Tankrederij J.A. van Seumeren B.V.	The Netherlands	

*The address and telephone number of the principal executive offices of Koppers Inc., Koppers Asia LLC, Koppers Concrete Products, Inc., Concrete Partners, Inc. and Koppers Ventures LLC is 436 Seventh Avenue, Pittsburgh, Pennsylvania 15219, (412) 227-2001, and the agent for service is Mr. Steven R. Lacy, Esq. at the same address.

The address and telephone number of the principal executive offices of Koppers World-Wide Ventures Corporation and Koppers Delaware, Inc. is 501 Silverside Road, Suite 67, Wilmington, Delaware 19809, (302) 798-0294, and the agent for service is Mr. Steven R. Lacy at 436 Seventh Avenue, Pittsburgh, Pennsylvania 15219, (412) 227-2001.

The address and telephone number of the principal executive offices of Koppers Australia Holding Company Pty Ltd, Koppers Australia Pty Ltd, Koppers Carbon Materials & Chemicals Pty Ltd, Koppers Wood Products Pty Ltd and Continental Carbon Australia Pty Ltd is Level 5, 53 Walker Street, North Sydney, New South Wales, Australia 2059 and the agent for service is Mr. Steven R. Lacy, Esq. at 436 Seventh Avenue, Pittsburgh, Pennsylvania 15219, (412) 227-2001.

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The address and telephone number of the principal executive offices of Koppers Denmark ApS, Koppers Europe ApS, Koppers European Holdings ApS, Koppers Tar Tech International ApS and Koppers Poland Sp. z o.o. is Avernakke, 5800 Nyborg, Denmark, and the agent for service is Mr. Steven R. Lacy, Esq. at 436 Seventh Avenue, Pittsburgh, Pennsylvania 15219, (412) 227-2001.

The address and telephone number of the principal executive offices of Koppers Luxembourg S.a.r.l. is 46A, Avenue J.F. Kennedy, L-1855, Luxembourg, and the agent for service is Mr. Steven R. Lacy, Esq. at 436 Seventh Avenue, Pittsburgh, Pennsylvania 15219, (412) 227-2001.

The address and telephone number of the principal executive offices of Koppers Lambson Limited, Koppers UK Holding Limited, Koppers UK Limited and Koppers UK Transport Limited is Normanby Gateway, Lysaghts Way, Scunthorpe, North Lincolnshire DN15 9YG, England, and the agent for service is Mr. Steven R. Lacy, Esq. at 436 Seventh Avenue, Pittsburgh, Pennsylvania 15219, (412) 227-2001.

The address and telephone number of the principal executive offices of Koppers International B.V., Koppers Netherlands B.V., Koppers World-Wide Holdings C.V. and Tankrederij J.A. van Seumeren B.V. is Molenlaan 30, 1422 ZA Uithoorn, The Netherlands, and the agent for service is Mr. Steven R. Lacy, Esq. at 436 Seventh Avenue, Pittsburgh, Pennsylvania 15219, (412) 227-2001.

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Debt Securities

Common Stock

Preferred Stock

Depositary Shares

Warrants

Guarantees

Units

Offered by

Koppers Holdings Inc.

Koppers Holdings Inc. (Koppers Holdings) may offer to sell, from time to time, in one or more series:

- senior or subordinated debt securities;
- common stock;
- preferred stock;
- depositary shares representing preferred stock;
- warrants to purchase debt securities, common stock or preferred stock;
- guarantees; or
- units.

Koppers Inc., a wholly-owned subsidiary of Koppers Holdings, may offer to sell from time to time in one or more series, senior or subordinated debt securities or guarantees. In addition, our subsidiaries listed as registrants on the registration statement of which this prospectus is a part may offer to sell from time to time, guarantees of debt securities issued by Koppers Holdings or Koppers Inc. under this prospectus.

The debt securities, preferred stock and warrants may be convertible into or exercisable or exchangeable for common stock, preferred stock, or other securities of Koppers Holdings or the debt and equity securities of one or more other entities. We may sell any combination of these securities in one or more offerings on terms to be determined at the time of offering.

The common stock of Koppers Holdings is listed on the New York Stock Exchange under the symbol KOP. If we decide to seek a listing of any securities offered under this prospectus, we will disclose the exchange or market on which the securities will be listed or where we have made an application for listing in one or more supplements to this prospectus.

We may sell these securities directly to purchasers, through dealers or agents designated from time to time or to or through one or more underwriters, on a continuous or delayed basis. If any offering involves dealers, agents or underwriters, arrangements with them will be described in a prospectus supplement related to that offering.

This prospectus provides you with a general description of the securities that we may offer and sell from time to time. Each time that we sell securities, we will provide a prospectus supplement that will contain specific information about the terms of the securities and the manner in which they may be offered and that may add to or update the information to this prospectus. You should read this prospectus, any prospectus supplement and the information incorporated by reference into this prospectus and any prospectus supplement carefully before you invest. **This prospectus may not be used to sell securities unless accompanied by a prospectus supplement.**

The securities offered for sale under this prospectus may involve a high degree of risk. See Risk Factors on page 3 before making an investment decision.

NEITHER THE SECURITIES AND EXCHANGE COMMISSION NOR ANY STATE SECURITIES COMMISSION HAS APPROVED OR DISAPPROVED OF THESE SECURITIES OR DETERMINED IF THIS PROSPECTUS IS TRUTHFUL OR COMPLETE. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

The date of this prospectus is June 27, 2012.

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ABOUT THIS PROSPECTUS

This prospectus is part of a registration statement that we filed with the Securities and Exchange Commission, or the SEC, using an automatic shelf registration process. Under this shelf registration process, we may sell, from time to time, any combination of the securities described in this prospectus in one or more offerings. This prospectus does not contain all of the information in that registration statement. For further information about our business and the securities that may be offered under this prospectus, you should refer to the registration statement and its exhibits. The exhibits to the registration statement contain the full text of certain contracts and other important documents that we have summarized in this prospectus. Since these summaries may not contain all the information that you may find important in deciding whether to purchase the securities we may offer, you should review the full text of these contracts and documents. These summaries are qualified in all respects by reference to all of the provisions contained in the applicable contract or document. The registration statement and its exhibits can be obtained from the SEC as indicated under the heading Where You Can Find More Information.

This prospectus only provides a general description of the securities that we may offer. Each time we sell securities under this prospectus, we will provide a prospectus supplement that will contain specific information about the terms of that offering and the securities being offered. We may also update or amend in a prospectus supplement any of the information contained or incorporated by reference into this prospectus and, to the extent inconsistent, information in this prospectus is superseded by the information in the prospectus supplement. This prospectus, together with applicable prospectus supplements and the documents incorporated by reference in this prospectus and any prospectus supplement, includes all material information relating to this offering. Please read carefully both this prospectus and any prospectus supplement together with additional information described below under Where You Can Find More Information.

You should rely only on the information contained in this prospectus and any related prospectus supplement or incorporated by reference in this prospectus and any related prospectus supplement. We have not authorized anyone to provide you with different information. No one is making offers to sell or seeking offers to buy our securities in any jurisdiction where the offer or sale is not permitted. You should assume that the information contained in this prospectus is accurate only as of the date on the front of this prospectus and that any information we have incorporated by reference or included in any prospectus supplement is accurate only as of the date given in the document incorporated by reference or the prospectus supplement, as applicable, regardless of the time of delivery of this prospectus, any applicable prospectus supplement or any sale of our securities. Our business, financial condition, results of operations and prospects may have changed since that date.

References in this prospectus to the Company, we, us and our refer to Koppers Holdings Inc., a Pennsylvania corporation, together with our wholly-owned subsidiaries, including Koppers Inc. The use of these terms is not intended to imply that Koppers Holdings Inc. and Koppers Inc. are not separate and distinct legal entities from each other and from their respective subsidiaries.

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SUMMARY

This is only a summary and may not contain all the information that is important to you. You should carefully read both this prospectus and any accompanying prospectus supplement and any other offering materials, together with the additional information described under the heading Where You Can Find More Information.

The Company

We are a leading integrated global provider of carbon compounds and commercial wood treatment products and services. Our products are used in a variety of niche applications in a diverse range of end-markets, including the aluminum, railroad, specialty chemical, utility, concrete and steel industries. We serve our customers through a comprehensive global manufacturing and distribution network, with manufacturing facilities located in the United States, Australia, China, the United Kingdom, the Netherlands and Denmark.

We operate two principal businesses: Carbon Materials & Chemicals and Railroad & Utility Products. Through our Carbon Materials & Chemicals business, we process coal tar into a variety of products, including carbon pitch, creosote, napthalene and phthalic anhydride, which are intermediate materials necessary in the production of aluminum, the pressure treatment of wood and the production of carbon black, the production of high-strength concrete, and the production of plasticizers and specialty chemicals, respectively. Through our Railroad & Utility Products business, we believe that we are the largest supplier of railroad crossties to the North American railroads. Our other commercial wood treatment products include utility poles for the electric and telephone utility industries. We also provide rail joint bar products as well as various services to the railroad industry.

Our principal offices are located at 436 Seventh Avenue, Pittsburgh, Pennsylvania 15219-1800. Our telephone number is (412) 227-2001. We maintain a website at www.koppers.com. The information contained on or linked to or from our website does not constitute a part of this prospectus and is not incorporated by reference herein.

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RISK FACTORS

The securities offered for sale under this prospectus may involve a high degree of risk. Prior to making an investment decision, you should carefully consider the risks and uncertainties discussed under Risk Factors in the applicable prospectus supplement and in our filings with the SEC, and incorporated by reference in this prospectus and the applicable prospectus supplement, together with all of the other information contained in this prospectus, any applicable prospectus supplement, or incorporated by reference in this prospectus and any applicable prospectus supplement.

The risks and uncertainties described in the applicable prospectus supplement and in our SEC filings are those that we believed as of the date of the applicable document to be risks which may materially affect our company. Additional risks and uncertainties not then known to us, or that we then believed to be immaterial, may also materially and adversely affect our business, financial condition and results of operations. If any of the risks or uncertainties described in the prospectus supplement or our SEC filings or any such additional risks and uncertainties actually occur, our business, financial condition and results of operations could be materially and adversely affected.

FORWARD-LOOKING STATEMENTS

This prospectus, any prospectus supplement and the documents incorporated herein by reference contain forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995 and may include, but are not limited to, statements about sales levels, restructuring, profitability and anticipated expenses and cash outflows. All forward-looking statements involve risks and uncertainties. All statements contained herein that are not clearly historical in nature are forward-looking, and words such as believe , anticipate , expect , estimate , may , will , should , continue , plans , intends , likely or other similar words or phrases are generally intended to identify forward-looking statements. Any forward-looking statement contained herein, in press releases, written statements or other documents filed with the SEC, or in our communications with and discussions with investors and analysts in the normal course of business through meetings, phone calls and conference calls are subject to known and unknown risks, uncertainties and contingencies. Many of these risks, uncertainties and contingencies are beyond our control, and may cause actual results, performance or achievements to differ materially from anticipated results, performance or achievements. Factors that might affect such forward-looking statements include, among other things:

- general economic and business conditions;
- demand for our goods and services;
- availability of and fluctuations in the prices of key raw materials, including coal tar and timber;
- competitive conditions in the industries in which we operate;
- the ratings on our debt and our ability to repay or refinance our outstanding indebtedness as it matures;
- our ability to operate within the limitations of our debt covenants;
- interest rate fluctuations and other changes in borrowing costs;
- other capital market conditions, including foreign currency rate fluctuations;

economic and political conditions in international markets, including governmental changes and restrictions on the ability to transfer capital across countries;

potential impairment of our goodwill and/or long-lived assets;

parties who are obligated to indemnify us for legal and environmental liabilities fail to perform under their legal obligations;

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changes in laws, including increased tax rates, regulations or accounting standards, third-party relations and approvals, and decisions of courts, regulators and governmental bodies;

the effects of competition, including locations of competitors and operating and market condition; and

unfavorable resolution of litigation against us.

We caution you that the foregoing list of important factors may not contain all of the material factors that are important to you. In addition, in light of these risks and uncertainties, the matters referred to in the forward-looking statements contained in this prospectus, any prospectus supplement and the documents incorporated herein by reference may not in fact occur. Any forward-looking statements in this prospectus, any prospectus supplement and the documents incorporated herein by reference speak only as of the date of the applicable report, and we undertake no obligation to update any forward-looking statement to reflect events or circumstances after that date or to reflect the occurrence of unanticipated events, except as otherwise required by law.

USE OF PROCEEDS

We will retain broad discretion over the use of the net proceeds to us from the sale of our securities under this prospectus. Unless we indicate otherwise in the applicable prospectus supplement relating to a specific issuance of securities, we anticipate that any net proceeds will be used for general corporate purposes.

General corporate purposes may include any of the following:

repaying or refinancing debt;

providing working capital;

funding capital expenditures; or

paying for possible acquisitions or the expansion of our business.

We may temporarily invest the net proceeds that we receive from any offering or use the net proceeds to repay short-term debt until we can use the net proceeds for their stated purposes. We will set forth in the applicable prospectus supplement relating to the offering a more detailed description of our intended use for the net proceeds received from our sale of any securities in that offering.

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RATIO OF EARNINGS TO FIXED CHARGES

The following table contains our consolidated ratio of earnings to fixed charges for the periods indicated. You should read these ratios in conjunction with our consolidated financial statements including the notes to those statements incorporated by reference into this prospectus.

	2007	2008	2009	2010	2011	Three Months Ended March 31, 2012 (unaudited)
Ratio of Earnings to Fixed Charges (1)	2.36	2.61	1.44	2.81	3.33	3.10

(1) For purposes of these ratios, earnings include income (loss) from continuing operations before income taxes less equity earnings net of dividends and pre-tax income of noncontrolling interests plus fixed charges. Fixed charges include interest, whether expensed or capitalized, and the portion of rental expense (which we have calculated to be 31 percent of total rental expense) that is representative of the interest factor in these rentals.

Koppers Holdings is a holding company, which means that it conducts all of its operations through its subsidiaries. As a result, it depends on dividends from the earnings of its subsidiaries to generate the funds necessary to meet our financial obligations, including payments of principal, interest and other amounts. Holders of debt securities of Koppers Holdings will not have a direct claim against the assets of its operating subsidiaries except to the extent that its debt securities are guaranteed by one of its operating subsidiaries.

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DESCRIPTION OF DEBT SECURITIES AND GUARANTEES

The following description, together with the additional information we include in any applicable prospectus supplement, summarizes the material terms and provisions of the debt securities that may be offered from time to time under this prospectus. While the terms we have summarized below will generally apply to any future debt securities that may be offered under this prospectus, we will describe the particular terms of any debt securities that that may be offered in more detail in the applicable prospectus supplement. The terms of any debt securities offered under a prospectus supplement may differ from the terms we describe below.

Koppers Holdings or Koppers Inc. may issue secured or unsecured debt securities offered under this prospectus, which may be senior, subordinated or junior subordinated, and which may be convertible and which may be issued in one or more series. In addition, Koppers Holdings or Koppers Inc. may provide full and unconditional guarantees of the repayment of any debt securities issued by the other and offered under this prospectus. Finally, certain of our subsidiaries that are included as registrants in the registration statement related to this prospectus may provide full and unconditional guarantees of the repayment of any debt securities offered under this prospectus.

The senior debt securities and any related guarantees will be issued under one or more senior indentures that the issuer will enter into with the trustee named in the senior indenture(s). The subordinated debt securities and any related guarantees will be issued under one or more subordinated indentures that the issuer will enter into with the trustee named in the subordinated indenture(s). We have filed forms of these documents as exhibits to the registration statement of which this prospectus is a part. The terms of the debt securities will include those set forth in the applicable indenture, any related supplemental indenture and any related securities documents that are made a part of the indenture by the Trust Indenture Act of 1939. You should read the summary below, the applicable prospectus supplement and the provisions of the applicable indenture, any supplemental indenture and any related security documents, if any, in their entirety before investing in our debt securities. We use the term indentures to refer to both the senior indentures and the subordinated indentures.

The indentures will be qualified under the Trust Indenture Act of 1939. We use the term trustee to refer to either the senior trustee or the subordinated trustee, as applicable.

The following summaries of material provisions of the senior debt securities, the subordinated debt securities and the indentures are subject to, and qualified in their entirety by reference to, all the provisions of the indentures and any supplemental indenture or related document applicable to a particular series of debt securities. We urge you to read the applicable prospectus supplements related to the debt securities that are offered under this prospectus, as well as the complete indentures that contain the terms of the debt securities. See the information under the heading Where You Can Find More Information for information on how to obtain a copy of the appropriate indenture. Except as we may otherwise indicate, the terms of the senior indentures and the subordinated indentures are identical.

General

We will describe in the applicable prospectus supplement the terms relating to a series of debt securities, including:

- title;
- principal amount being offered, and, if a series, the total amount authorized and the total amount outstanding;
- any limit on the amount that may be issued;
- whether or not we will issue the series of debt securities in global form and, if so, the terms and who the depositary will be;

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the maturity date;

the principal amount due at maturity, and whether the debt securities will be issued with any original issue discount;

whether and under what circumstances, if any, we will pay additional amounts on any debt securities held by a person who is not a United States person for tax purposes, and whether we can redeem the debt securities if we have to pay such additional amounts;

the annual interest rate, which may be fixed or variable, or the method for determining the rate, the date interest will begin to accrue, the dates interest will be payable and the regular record dates for interest payment dates or the method for determining such dates;

whether or not the debt securities will be secured or unsecured, and the terms of any secured debt;

the terms of the subordination of any series of subordinated debt;

the place where payments will be payable;

restrictions on transfer, sale or other assignment, if any;

our right, if any, to defer payment of interest and the maximum length of any such deferral period;

the date, if any, after which, the conditions upon which, and the price at which we may, at our option, redeem the series of debt securities pursuant to any optional or provisional redemption provisions, and any other applicable terms of those redemption provisions;

provisions for a sinking fund, purchase or other analogous fund, if any;

the date, if any, on which, and the price at which we are obligated, pursuant to any mandatory sinking fund or analogous fund provisions or otherwise, to redeem, or at the holder s option to purchase, the series of debt securities;

whether the indenture will restrict our ability and/or the ability of our subsidiaries to:

- incur additional indebtedness;
- issue additional securities;
- issue guarantees;

create liens;

pay dividends and make distributions in respect of our capital stock and the capital stock of our subsidiaries;

redeem capital stock;

place restrictions on our subsidiaries ability to pay dividends, make distributions or transfer assets;

make investments or other restricted payments;

sell or otherwise dispose of assets;

enter into sale-leaseback transactions;

engage in transactions with stockholders and affiliates;

issue or sell stock of or sell assets of our subsidiaries; or

effect a consolidation or merger;

whether the indenture will require us to maintain any interest coverage, fixed charge, cash flow-based, asset-based or other financial ratios;

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a discussion of any material or special United States federal income tax considerations applicable to the debt securities;

information describing any book-entry features;

the procedures for any auction and remarketing, if any;

the denominations in which we will issue the series of debt securities, if other than denominations of $1,000 and any integral multiple thereof;

if other than U.S. dollars, the currency in which the series of debt securities will be denominated and the currency in which principal, premium, if any, and interest will be paid; and

any other specific terms, preferences, rights or limitations of, or restrictions on, the debt securities, including any events of default that are in addition to or different than those described in this prospectus or any covenants provided with respect to the debt securities that are in addition to those described above, and any terms which may be required by us or advisable under applicable laws or regulations or advisable in connection with the marketing of the debt securities.

In addition to the debt securities that may be offered pursuant to this prospectus, we may issue other debt securities in public or private offerings from time to time. These other debt securities may be issued under other indentures or documentation that are not described in this prospectus, and those debt securities may contain provisions materially different from the provisions applicable to one or more issues of debt securities offered pursuant to this prospectus.

Original Issue Discount

One or more series of debt securities offered under this prospectus may be sold at a substantial discount below their stated principal amount, bearing no interest or interest at a rate that at the time of issuance is below market rates. The federal income tax consequences and special considerations applicable to any series of debt securities generally will be described in the applicable prospectus supplement.

Subordination of Subordinated Debt Securities

The subordinated debt securities will be subordinate and junior in priority of payment to certain of our other indebtedness to the extent described in a prospectus supplement. The indentures in the forms initially filed as exhibits to the registration statement of which this prospectus is a part do not limit the amount of indebtedness which we may incur, including senior indebtedness or subordinated indebtedness, and do not limit us from issuing any other debt, including secured debt or unsecured debt.

Structural Subordination

Koppers Holdings conducts all of its operations through Koppers Inc. and its subsidiaries. As a result, Koppers Holdings depends on dividends from the earnings of Koppers Inc. and its subsidiaries to generate the funds necessary to meet Koppers Holdings financial obligations, including the senior and subordinated debt securities. These subsidiaries are separate and distinct legal entities and have no obligation whatsoever to pay any amounts due on our financial obligations, except to the extent that they have agreed to guarantee the obligations or to make funds available to us. The subsidiaries ability to pay dividends or make other payments or advances to us will depend on their operating results and will be subject to applicable laws and contractual restrictions. Holders of debt securities of Koppers Holdings will have a position junior to the prior claims of creditors of its subsidiaries, including trade creditors, debt holders, secured creditors, taxing authorities and guarantee holders, and any preferred stockholders, except to the extent that Koppers Holdings may be a creditor with recognized and unsubordinated claims against their respective subsidiaries. In addition, the subsidiaries may be prohibited or limited from time to time, under the terms of the instruments governing their indebtedness, from paying

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dividends or otherwise making payments or advances or transferring assets to us. If specified in the prospectus supplement, the guarantees will be general obligations of our subsidiaries that execute subsidiary guarantees. Unless otherwise specified in the prospectus supplement, such subsidiary guarantees will be unsecured obligations.

Koppers Inc. Debt Securities

The debt securities offered under this prospectus may be issued either by Koppers Holdings or its wholly owned subsidiary, Koppers Inc. If Koppers Inc. issues debt securities, Koppers Holdings and the other subsidiaries included as registrants in the registration statement related to this prospectus may guarantee the debt securities pursuant to a supplemental indenture or a notation of guarantee. The prospectus supplement will describe the terms of any such guarantee.

Guarantees

Koppers Holdings or Koppers Inc. s payment obligations under any series of the debt securities may be jointly and severally guaranteed by the other or by one or more of the other subsidiaries included as registrants in the registration statement related to this prospectus. If a series of debt securities is guaranteed by Koppers Holdings, Koppers Inc. or any other subsidiary, such guarantor will execute a supplemental indenture or notation of guarantee as further evidence of its guarantee. The applicable prospectus supplement will describe the terms of any guarantee.

The obligations of each guarantor may be limited to the maximum amount that will not result in such guarantee obligations constituting a fraudulent conveyance or fraudulent transfer under federal or state law or similar laws affecting the rights of creditors generally, after giving effect to all other contingent and fixed liabilities of that guarantor and any collections from or payments made by or on behalf of any other guarantor in respect to its obligations under its guarantee.

Each indenture may restrict consolidations or mergers with or into an issuer or guarantor or provide for the release of a guarantor from a guarantee, as set forth in a related prospectus supplement, the applicable indenture, and any applicable related supplemental indenture.

If a series of debt securities is guaranteed and is designated as subordinate to any senior debt, then the related guarantees will be subordinated to the senior debt of the guarantor and will be subordinated to any guarantees of the issuer s senior debt.

Conversion or Exchange Rights

We will set forth in the prospectus supplement the terms on which a series of debt securities may be convertible into or exchangeable for Koppers Holdings preferred stock, common stock or other securities, including the conversion or exchange rate, as applicable, or how it will be calculated, and the applicable conversion or exchange period. We will include provisions as to whether conversion or exchange is mandatory, at the option of the holder or at our option. We may include provisions pursuant to which the number of our securities that the holders of the series of debt securities receive upon conversion or exchange would, under the circumstances described in those provisions, be subject to adjustment, or pursuant to which those holders would, under those circumstances, receive other property upon conversion or exchange, for example in the event of our merger or consolidation with another entity.

Consolidation, Merger or Sale

The indentures in the forms initially filed as exhibits to the registration statement of which this prospectus is a part do not contain any covenant that restricts our ability to merge or consolidate, or sell, convey, transfer or

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otherwise dispose of all or substantially all of our assets. However, any successor of ours or acquirer of such assets must assume all of our obligations under the indentures and the debt securities.

If the debt securities are convertible for our other securities, the person with whom we consolidate or merge or to whom we sell all of our property must make provisions for the conversion of the debt securities into securities which the holders of the debt securities would have received if they had converted the debt securities before the consolidation, merger or sale.

Events of Default Under the Indentures

Except as otherwise set forth in an applicable prospectus supplement, the following are events of default under the indentures with respect to any series of debt securities that we may issue:

- if we fail to pay interest when due and payable and our failure continues for 30 days and the time for payment has not been extended or deferred;
- if we fail to pay the principal, or premium, if any, when due and payable and the time for payment has not been extended or delayed;
- if we fail to observe or perform any other covenant contained in the debt securities or the indentures, other than a covenant solely for the benefit of another series of debt securities, and our failure continues for 90 days after we receive notice from the trustee or holders of at least 25 percent in aggregate principal amount of the outstanding debt securities of the applicable series; and
- if specified events of bankruptcy, insolvency or reorganization occur.

If an event of default with respect to debt securities of any series occurs and is continuing, other than an event of default specified in the last bullet point above under Events of Default Under the Indentures, the trustee or the holders of at least 25 percent in aggregate principal amount of the outstanding debt securities of that series, by notice to us in writing, and to the trustee if notice is given by such holders, may declare the unpaid principal of, premium, if any, and accrued interest, if any, due and payable immediately. If an event of default specified in the last bullet point above Events of Default Under the Indentures occurs with respect to us, the principal amount of and accrued interest, if any, of each series of debt securities then outstanding shall be due and payable without any notice or other action on the part of the trustee or any holder.

The holders of a majority in aggregate principal amount of the outstanding debt securities of an affected series may waive any default or event of default with respect to the series and its consequences (other than bankruptcy defaults), except there may be no waiver of defaults or events of default regarding payment of principal, premium, if any, or interest, unless we have cured the default or event of default in accordance with the applicable indenture.

Subject to the terms of the indentures, if an event of default under an indenture shall occur and be continuing, the trustee will be under no obligation to exercise any of its rights or powers under such indenture at the request or direction of any of the holders of the applicable series of debt securities, unless such holders have offered the trustee indemnity satisfactory to it. The holders of a majority in principal amount of the outstanding debt securities of any series will have the right to direct the time, method and place of conducting any proceeding for any remedy available to the trustee, or exercising any trust or power conferred on the trustee, with respect to the debt securities of that series, provided that:

- the direction so given by the holder is not in conflict with any law or the applicable indenture; and
- subject to its duties under the Trust Indenture Act of 1939, the trustee need not take any action that might involve it in personal liability or might be unduly prejudicial to the holders not involved in the proceeding.

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A holder of the debt securities of any series will only have the right to institute a proceeding under the indentures or to appoint a receiver or trustee, or to seek other remedies if:

- the holder has given written notice to the trustee of a continuing event of default with respect to that series;
- the holders of at least 25 percent in aggregate principal amount of the outstanding debt securities of that series have made written request to the trustee, and such holders have offered indemnity satisfactory to the trustee, to institute the proceeding as trustee; and
- the trustee does not institute the proceeding, and does not receive from the holders of a majority in aggregate principal amount of the outstanding debt securities of that series other conflicting directions, within 90 days after the notice, request and offer.

These limitations do not apply to a suit instituted by a holder of debt securities if we default in the payment of the principal, premium, if any, or interest on, the debt securities.

We will periodically file statements with the trustee regarding our compliance with the covenants in the indentures.

Modification of Indentures; Waiver

We and the trustee may modify an indenture or enter into or modify any supplemental indenture without the consent of any holders of the debt securities with respect to specific matters, including:

- to fix any ambiguity, defect or inconsistency in the indenture;
- to comply with the provisions described above under Consolidation, Merger or Sale;
- to comply with any requirements of the Securities and Exchange Commission in connection with the qualification of any indenture under the Trust Indenture Act of 1939;
- to evidence and provide for the acceptance of appointment hereunder by a successor trustee;
- to provide for uncertificated debt securities and to make any appropriate changes for such purpose;
- to add to, delete from, or revise the conditions, limitations and restrictions on the authorized amount, terms or purposes of issuance, authorization and delivery of debt securities of any unissued series;
- to add to our covenants such new covenants, restrictions, conditions or provisions for the protection of the holders, to make the occurrence, or the occurrence and the continuance, of a default in any such additional covenants, restrictions, conditions or provisions an event of default, or to surrender any of our rights or powers under the indenture; or
- to change anything that does not materially adversely affect the legal rights of any holder of debt securities of any series.

In addition, under the indentures, the rights of holders of a series of debt securities may be changed by us and the trustee with the written consent of the holders of at least a majority in aggregate principal amount of the outstanding debt securities of each series that is affected. However, we and the trustee may only make the following changes with the consent of each holder of any outstanding debt securities affected:

extending the fixed maturity of the series of debt securities;

reducing the principal amount, reducing the rate of or extending the time of payment of interest, or reducing any premium payable upon the redemption of any debt securities; or

reducing the percentage of debt securities, the holders of which are required to consent to any supplemental indenture.

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Discharge

Each indenture provides that we can elect to be discharged from our obligations with respect to one or more series of debt securities, except for obligations to:

- register the transfer or exchange of debt securities of the series;
- replace stolen, lost or mutilated debt securities of the series;
- maintain paying agents and agencies for payment, registration of transfer and exchange and service of notices and demands;
- recover excess money held by the trustee;
- compensate and indemnify the trustee; and
- appoint any successor trustee.

In order to exercise our rights to be discharged, we must deposit with the trustee money or government obligations sufficient to pay all the principal of, premium, if any, and interest on, the debt securities of the series on the dates payments are due.

Street Name and Other Indirect Holders

Investors who hold securities in accounts at banks or brokers generally will not be recognized by us as legal holders of debt securities. This manner of holding securities is called holding in street name. Instead, we would recognize only the bank or broker, or the financial institution that the bank or broker uses to hold its securities. These intermediary banks, brokers and other financial institutions pass along principal, interest and other payments on the debt securities, either because they agree to do so in their customer agreements or because they are legally required to do so. If you hold debt securities in street name, you should check with your own institution to find out, among other things:

- how it handles payments and notices;
- whether it imposes fees or charges;
- how it would handle voting if applicable;
- whether and how you can instruct it to send you debt securities registered in your own name so you can be a direct holder as described below; and
- if applicable, how it would pursue rights under your debt securities if there were a default or other event triggering the need for holders to act to protect their interests.

Our obligations, as well as the obligations of the trustee under the indentures and those of any third parties employed by us or the trustee under either of the indentures, run only to persons who are registered as holders of debt securities issued under the applicable indenture. As noted above, we do not have obligations to you if you hold in street name or other indirect means, either because you choose to hold debt securities in that manner or because the debt securities are issued in the form of global securities as described below. For example, once we make payment to the registered holder, we have no further responsibility for the payment even if that holder is legally required to pass the payment along to you as a street name customer but does not do so.

Form, Exchange and Transfer

We will issue the debt securities of each series only in fully registered form without coupons and, unless we otherwise specify in the applicable prospectus supplement, in denominations of $1,000 and any integral multiple thereof. The indentures provide that we may issue debt securities of a series in temporary or permanent global form and as book-entry securities that will be deposited with, or on behalf of, The Depository Trust Company or another depositary named by us and identified in a prospectus supplement with respect to that series.

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At the option of the holder, subject to the terms of the indentures and the limitations applicable to global securities described below or in the applicable prospectus supplement, the holder of the debt securities of any series can exchange the debt securities for other debt securities of the same series, in any authorized denomination and of like tenor and aggregate principal amount.

Subject to the terms of the indentures and the limitations applicable to global securities set forth below or in the applicable prospectus supplement, holders of the debt securities may present the debt securities for exchange or for registration of transfer, duly endorsed or with the form of transfer endorsed thereon duly executed if so required by us or the security registrar, at the office of the security registrar or at the office of any transfer agent designated by us for this purpose. Unless otherwise provided in the debt securities that the holder presents for transfer or exchange, we will make no service charge for any registration of transfer or exchange, but we may require payment of any taxes or other governmental charges.

We will name in the applicable prospectus supplement the security registrar, and any transfer agent in addition to the security registrar, that we initially designate for any debt securities. We may at any time designate additional transfer agents or rescind the designation of any transfer agent or approve a change in the office through which any transfer agent acts, except that we will be required to maintain a transfer agent in each place of payment for the debt securities of each series.

If we elect to redeem the debt securities of any series, we will not be required to:

- issue, register the transfer of, or exchange any debt securities of any series being redeemed in part during a period beginning at the opening of business 15 days before the day of mailing of a notice of redemption of any debt securities that may be selected for redemption and ending at the close of business on the day of the mailing; or

- register the transfer of or exchange any debt securities so selected for redemption, in whole or in part, except the unredeemed portion of any debt securities we are redeeming in part.

Book-Entry Securities

The following description of book-entry securities will apply to any series of debt securities issued in whole or in part in the form of one or more global securities, except as otherwise described in a related prospectus supplement.

Book-entry securities of like tenor and having the same date will be represented by one or more global securities deposited with and registered in the name of a depositary that is a clearing agent registered under the Securities Exchange Act of 1934, as amended, or the Exchange Act. Beneficial interests in book-entry securities will be limited to institutions that have accounts with the depositary, or participants, or persons that may hold interests through participants.

Ownership of beneficial interests by participants will only be evidenced by, and the transfer of that ownership interest will only be effected through, records maintained by the depositary. Ownership of beneficial interests by persons that hold through participants will only be evidenced by, and the transfer of that ownership interest within such participant will only be effected through, records maintained by the participants. The laws of some jurisdictions require that certain purchasers of securities take physical delivery of such securities in definitive form. Such laws may impair the ability to transfer beneficial interests in a global security.

Payment of principal of and any premium and interest on book-entry securities represented by a global security registered in the name of or held by a depositary will be made to the depositary, as the registered owner of the global security. Neither we, the trustee nor any agent of ours or the trustee will have any responsibility or liability for any aspect of the depositary s records or any participant s records relating to or payments made on

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account of beneficial ownership interests in a global security or for maintaining, supervising or reviewing any of the depositary s records or any participant s records relating to the beneficial ownership interests. Payments by participants to owners of beneficial interests in a global security held through such participants will be governed by the depositary s procedures, as is now the case with securities held for the accounts of customers registered in street name, and will be the sole responsibility of such participants.

A global security representing a book-entry security is exchangeable for definitive debt securities in registered form, of like tenor and of an equal aggregate principal amount registered in the name of, or is transferable in whole or in part to, a person other than the depositary for that global security, only if (i) the depositary notifies us that it is unwilling or unable to continue as depositary for that global security or the depositary ceases to be a clearing agency registered under the Exchange Act, (ii) there shall have occurred and be continuing an event of default with respect to the debt securities of that series or (iii) other circumstances exist that have been specified in the terms of the debt securities of that series. Any global security that is exchangeable pursuant to the preceding sentence shall be registered in the name or names of such person or persons as the depositary shall instruct the trustee. It is expected that such instructions may be based upon directions received by the depositary from its participants with respect to ownership of beneficial interests in such global security.

Except as provided above, owners of beneficial interests in a global security will not be entitled to receive physical delivery of debt securities in definitive form and will not be considered the holders thereof for any purpose under the indentures, and no global security shall be exchangeable, except for a security registered in the name of the depositary. This means each person owning a beneficial interest in such global security must rely on the procedures of the depositary and, if such person is not a participant, on the procedures of the participant through which such person owns its interest, to exercise any rights of a holder under the indentures. We understand that under existing industry practices, if we request any action of holders or an owner of a beneficial interest in such global security desires to give or take any action that a holder is entitled to give or take under the indentures, the depositary would authorize the participants holding the relevant beneficial interests to give or take such action, and such participants would authorize beneficial owners owning through such participant to give or take such action or would otherwise act upon the instructions of beneficial owners owning through them.

Information Concerning the Trustee

The trustee, other than during the occurrence and continuance of an event of default under an indenture, undertakes to perform only those duties as are specifically set forth in the applicable indenture. Upon an event of default under an indenture, the trustee must use the same degree of care as a prudent person would exercise or use in the conduct of his or her own affairs. Subject to this provision, the trustee is under no obligation to exercise any of the powers given it by the indentures at the request of any holder of debt securities unless it is offered security and indemnity satisfactory to it against the costs, expenses and liabilities that it might incur.

Payment and Paying Agents

Unless we otherwise indicate in the applicable prospectus supplement, we will make payment of the interest on any debt securities on any interest payment date to the person in whose name the debt securities, or one or more predecessor securities, are registered at the close of business on the regular record date for the interest.

We will pay principal of and any premium and interest on the debt securities of a particular series at the office of the paying agents designated by us, except that, unless we otherwise indicate in the applicable prospectus supplement, we may make interest payments by check which we will mail to the holder or by wire transfer to certain holders. Unless we otherwise indicate in a prospectus supplement, we will designate an office or agency of the trustee in the City of New York as our paying agent for payments with respect to debt securities of each series. We will name in the applicable prospectus supplement any other paying agents that we initially designate for the debt securities of a particular series. We will maintain a paying agent in each place of payment for the debt securities of a particular series.

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All money we pay to a paying agent or the trustee for the payment of the principal of or any premium or interest on any debt securities which remains unclaimed at the end of two years after such principal, premium or interest has become due and payable will be repaid to us, and the holder of the debt security thereafter may look only to us for payment thereof.

Governing Law

Except as otherwise specified in the applicable prospectus supplement, the indentures and the debt securities will be governed by and construed in accordance with the laws of the Commonwealth of Pennsylvania, except to the extent that the Trust Indenture Act of 1939 or other federal law is applicable and except with respect to the rights and obligations of the trustee, which will be governed by and construed in accordance with the laws of the State of New York.

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DESCRIPTION OF CAPITAL STOCK

The following is a description of the material terms of Koppers Holdings Amended and Restated Articles of Incorporation, which we refer to as the Articles of Incorporation, and Amended and Restated Bylaws, which we refer to as the Bylaws, copies of which have been filed as exhibits to the registration statement relating to this offering.

Common Stock

Pursuant to the terms of the Articles of Incorporation, Koppers Holdings is authorized to issue up to 40,000,000 shares of common stock, $0.01 par value per share. As of June 26, 2012, an aggregate of 20,769,009 shares of common stock of Koppers Holdings was outstanding.

An applicable prospectus supplement relating to an offering of common stock or other securities convertible or exchangeable for, or exercisable into, common stock, or the settlement of which may result in the issuance of common stock, will describe the relevant terms, including the number of shares offered, any initial offering price and market price and dividend information, as well as, if applicable, information on other related securities.

The following summary is not complete and is not intended to give full effect to provisions of statutory or common law. You should refer to applicable provisions of the following:

- the Pennsylvania Business Corporation Law, as it may be amended from time to time;
- the Articles of Incorporation, as they may be amended or restated from time to time; and
- the Bylaws, as they may be amended or restated from time to time.

Holders of common stock are entitled to one vote for each share held on all matters submitted to a vote of shareholders and do not have cumulative voting rights. Accordingly, holders of a majority of the shares of common stock entitled to vote in any election of directors may elect all of the directors standing for election. Holders of common stock are entitled to receive ratably such dividends, if any, as may be declared by the board of directors out of funds legally available therefor, subject to any preferential dividend rights of outstanding preferred stock. Upon our liquidation, dissolution or winding up, the holders of common stock are entitled to receive ratably our net assets available after the payment of all debts and other liabilities and subject to the prior rights of any outstanding preferred stock. Holders of the common stock of Koppers Holdings have no preemptive, subscription, redemption or conversion rights. The outstanding shares of common stock are, and the shares offered by Koppers Holdings hereby will be, when issued and paid for, fully paid and non-assessable. If Koppers Holdings issues any preferred stock, the rights, preferences and privileges of holders of common stock will be subject to, and may be adversely affected by, the rights of the holders of Koppers Holdings preferred stock.

Preferred Stock

Pursuant to the terms of the Articles of Incorporation, Koppers Holdings is authorized to issue up to 10,000,000 shares of preferred stock, $0.01 par value per share. As of the date of this prospectus, no shares of preferred stock were outstanding.

The board of directors of Koppers Holdings is authorized, subject to any limitations prescribed by law, without further shareholder approval, to provide for the issuance of shares of preferred stock in one or more series. Each series of preferred stock will have such rights, preferences, privileges and restrictions, including voting rights, dividend rights, conversion rights, redemption privileges and liquidation preferences, as will be determined by the board of directors of Koppers Holdings.

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The purpose of authorizing the board of directors of Koppers Holdings to issue preferred stock and determine its rights and preferences is to eliminate delays associated with a shareholder vote on specific issuances. The issuance of preferred stock, while providing desirable flexibility in connection with possible acquisitions and other corporate purposes, could have the effect of making it more difficult for a third party to acquire, or of discouraging a third party from attempting to acquire, a majority of Koppers Holdings outstanding voting stock. The existence of the authorized but undesignated preferred stock may have a depressive effect on the market price of Koppers Holdings common stock.

The following description discusses the general terms of one or more series of preferred stock that Koppers Holdings may offer under this prospectus. While the terms we have summarized below may generally apply to any preferred shares that Koppers Holdings may offer, the board of Koppers Holdings will include the specific terms of each series of preferred stock in a statement of preferred stock that will be filed with the Pennsylvania Department of State, and with the SEC in connection with an offering of preferred stock, and we will describe the particular terms of any series of preferred stock that Koppers Holdings may offer in more detail in the applicable prospectus supplement. The terms of any series of preferred stock that Koppers Holdings offers under a prospectus supplement may differ from the terms we describe below. In general, the terms of a series of preferred stock that Koppers Holdings may offer may include:

the title of the series and the number of shares in the series;

the price at which the preferred stock will be offered;

the dividend rate or rates or method of calculating the rates, the dates on which the dividends will be payable, whether or not dividends will be cumulative or noncumulative and, if cumulative, the dates from which dividends on the preferred stock being offered will cumulate;

the voting rights, if any, of the holders of shares of the preferred stock being offered;

the provisions for a sinking fund, if any, and the provisions for redemption, if applicable, of the preferred stock being offered;

the liquidation preference per share;

the terms and conditions, if applicable, upon which the preferred stock being offered will be convertible into common stock of Koppers Holdings, including the conversion price, or the manner of calculating the conversion price, and the conversion period;

the terms and conditions, if applicable, upon which the preferred stock being offered will be exchangeable for debt securities, including the exchange price, or the manner of calculating the exchange price, and the exchange period;

any listing of the preferred stock being offered on any securities exchange;

whether interests in the shares of the series will be represented by depositary shares;

the relative ranking and preferences of the preferred stock being offered as to dividend rights and rights upon liquidation, dissolution or the winding up of our affairs;

any limitations on the issuance of any class or series of preferred stock ranking senior or equal to the series of preferred stock being offered as to dividend rights and rights upon liquidation, dissolution or the winding up of our affairs; and

any additional rights, preferences, qualifications, limitations and restrictions of the series.

Upon issuance, the shares of preferred stock will be fully paid and non-assessable, which means that its holders will have paid their purchase price in full and we may not require them to pay additional funds. Holders of preferred stock will not have any preemptive rights.

The transfer agent and registrar for the preferred stock will be identified in the applicable prospectus supplement.

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Depositary Shares

Koppers Holdings may, at its option, elect to offer fractional shares of preferred stock, rather than full shares of preferred stock. If Koppers Holdings does so, Koppers Holdings will issue to the public receipts for depositary shares, and each of these depositary shares will represent a fraction of a share of a particular series of preferred stock.

Description of Depositary Shares

The shares of any series of preferred stock underlying the depositary shares will be deposited under a deposit agreement between Koppers Holdings and a bank or trust company selected by us to be the depositary. Subject to the terms of the deposit agreement, each owner of a depositary share will be entitled, in proportion to the applicable fractional interest in shares of preferred stock underlying that depositary share, to all the rights and preferences of the preferred stock underlying that depositary share.

The depositary shares will be evidenced by depositary receipts issued pursuant to the deposit agreement. Depositary receipts will be issued to those persons who purchase the fractional interests in the preferred stock underlying the depositary shares, in accordance with the terms of the offering. The following summary of the deposit agreement, the depositary shares and the depositary receipts is not complete. You should refer to the forms of the deposit agreement and depositary receipts that may be filed as exhibits to the registration statement in the event Koppers Holdings issues depositary shares.

Dividends and Other Distributions

The depositary will distribute all cash dividends or other cash distributions received in respect of the preferred stock to the record holders of depositary shares relating to that preferred stock in proportion to the number of depositary shares owned by those holders.

If there is a distribution other than in cash, the depositary will distribute property received by it to the record holders of depositary shares that are entitled to receive the distribution, unless the depositary determines that it is not feasible to make the distribution. If this occurs, the depositary may, with our approval, sell the property and distribute the net proceeds from the sale to the applicable holders.

Redemption of Depositary Shares

If a series of preferred stock underlying the depositary shares is subject to redemption, the depositary shares will be redeemed from the proceeds received by the depositary resulting from the redemption, in whole or in part, of that series of preferred stock held by the depositary. The redemption price per depositary share will be equal to the applicable fraction of the redemption price per share payable with respect to that series of the preferred stock. Whenever Koppers Holdings redeems shares of preferred stock that are held by the depositary, the depositary will redeem, as of the same redemption date, the number of depositary shares representing the shares of preferred stock so redeemed. If fewer than all the depositary shares are to be redeemed, the depositary shares to be redeemed will be selected by lot or pro rata as determined by the depositary.

After the date fixed for redemption, the depositary shares called for redemption will no longer be outstanding, and all rights of the holders of those depositary shares will cease, except the right to receive any money, securities, or other property upon surrender to the depositary of the depositary receipts evidencing those depositary shares.

Voting the Preferred Stock

Upon receipt of notice of any meeting at which the holders of preferred stock are entitled to vote, the depositary will mail the information contained in the notice of meeting to the record holders of the depositary shares underlying that preferred stock. Each record holder of those depositary shares on the record date (which

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will be the same date as the record date for the preferred stock) will be entitled to instruct the depositary as to the exercise of the voting rights pertaining to the amount of the preferred stock underlying that holder s depositary shares. The depositary will try, as far as practicable, to vote the number of shares of preferred stock underlying those depositary shares in accordance with such instructions, and we will agree to take all action which may be deemed necessary by the depositary in order to enable the depositary to do so. The depositary will not vote the shares of preferred stock to the extent it does not receive specific instructions from the holders of depositary shares underlying the preferred stock.

Amendment and Termination of the Depositary Agreement

The form of depositary receipt evidencing the depositary shares and any provision of the deposit agreement may be amended at any time by agreement between Koppers Holdings and the depositary. However, any amendment that materially and adversely alters the rights of the holders of depositary shares will not be effective unless the amendment has been approved by the holders of at least a majority of the depositary shares then outstanding. The deposit agreement may be terminated by Koppers Holdings or by the depositary only if (i) all outstanding depositary shares have been redeemed or (ii) there has been a final distribution of the underlying preferred stock in connection with our liquidation, dissolution or winding up and the preferred stock has been distributed to the holders of depositary receipts.

Resignation and Removal of Depositary

The depositary may resign at any time by delivering a notice to Koppers Holdings of its election to do so. Koppers Holdings may remove the depositary at any time. Any such resignation or removal will take effect upon the appointment of a successor depositary and its acceptance of its appointment. The successor depositary must be appointed within 60 days after delivery of the notice of resignation or removal.

Miscellaneous

The depositary will forward to holders of depository receipts all reports and communications from us that we deliver to the depositary and that we are required to furnish to the holders of the preferred stock.

Neither we nor the depositary will be liable if either of us is prevented or delayed by law or any circumstance beyond our control in performing our respective obligations under the deposit agreement. Our obligations and those of the depositary will be limited to the performance in good faith of our respective duties under the deposit agreement. Neither we nor the depositary will be obligated to prosecute or defend any legal proceeding in respect of any depositary shares or preferred stock unless satisfactory indemnity is furnished. We and the depositary may rely upon written advice of counsel or accountants, or upon information provided by persons presenting preferred stock for deposit, holders of depositary receipts or other persons believed to be competent and on documents believed to be genuine.

Certain Corporate Anti-Takeover Provisions

The Articles of Incorporation and Bylaws contain a number of provisions relating to corporate governance and to the rights of shareholders. Certain of these provisions may be deemed to have a potential anti-takeover effect by delaying, deferring or preventing a change of control of Koppers Holdings. These provisions include:

Preferred Stock. The board of directors of Koppers Holdings has the authority to issue one or more series of preferred stock with voting rights and other powers as the board of directors may determine, as described above.

Classified Board. The Articles of Incorporation provide for a classified board of directors. The board of directors of Koppers Holdings is classified into three classes, and each director elected to the board will serve a three year term and will stand for re-election once every three years.

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Removal of Directors, Vacancies. The shareholders of Koppers Holdings will be able to remove directors only for cause and only by the affirmative vote of the holders of a majority of the outstanding shares of capital stock of Koppers Holdings entitled to vote in the election of directors. Vacancies on the board of directors may be filled only by the board of directors.

No Cumulative Voting. The Articles of Incorporation provide that the shareholders of Koppers Holdings do not have the right to cumulative votes in the election of directors. Under Pennsylvania law, cumulative voting rights would have been available to the holders of the common stock of Koppers Holdings if the Articles of Incorporation had not negated cumulative voting.

No Shareholder Action by Written Consent; Calling of Special Meetings of Shareholders. The Articles of Incorporation do not permit shareholder action without a meeting by consent except for the unanimous consent of all holders of the common stock of Koppers Holdings. The Articles of Incorporation also provide that special meetings of the shareholders may be called only by the board of directors or the chairman of the board of directors.

Advance Notice Requirements for Stockholder Proposals and Director Nominations. The Bylaws provide that shareholders seeking to nominate candidates for election as directors or to bring business before an annual meeting of shareholders must provide timely notice of their proposal in writing to the corporate secretary.

In addition, the Pennsylvania Business Corporation Law, or the BCL, provides that directors may, in discharging their duties, consider the effects of any action upon employees, suppliers, customers and the communities in which its offices are located. Directors are not required to consider the interests of shareholders to a greater degree than other constituencies interests. The BCL expressly provides that directors do not violate their fiduciary duties solely by relying on poison pills or the anti-takeover provisions of the BCL. We do not currently have a poison pill.

Pennsylvania Anti-Takeover Law Provisions

The BCL provides, in its subchapters 25(E), 25(F), 25(G), 25(H), 25(I) and 25(J), certain anti-takeover protections with respect to corporations which do not elect out of them. Under the Articles of Incorporation, we elect out of these subchapters.

The BCL permits an amendment of the corporation s articles or other corporate action, if approved by shareholders generally, to provide mandatory special treatment for specified groups of nonconsenting shareholders of the same class by providing, for example, that shares of common stock held only by designated shareholders of record, and no other shares of common stock, shall be cashed out at a price determined by the corporation, subject to applicable dissenters rights.

Transfer Agent and Registrar

The transfer agent and registrar for the common stock of Koppers Holdings is Computershare Shareowner Services LLC.

New York Stock Exchange Listing

The common stock of Koppers Holdings is listed on the New York Stock Exchange under the symbol KOP.

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DESCRIPTION OF WARRANTS

The following description, together with the additional information we include in any applicable prospectus supplement, summarizes the material terms and provisions of the warrants issued by Koppers Holdings that may be offered under this prospectus, which consist of warrants to purchase common stock, preferred stock or debt securities in one or more series. Warrants may be offered independently or together with common stock, preferred stock or debt securities offered by any prospectus supplement, and may be attached to or separate from those securities. While the terms we have summarized below will generally apply to any future warrants issued by Koppers Holdings and offered under this prospectus, we will describe the particular terms of any warrants that may be offered in more detail in the applicable prospectus supplement. The terms of any warrants offered under a prospectus supplement may differ from the terms we describe below.

Koppers Holdings will issue the warrants under a warrant agreement which Koppers Holdings will enter into with a warrant agent to be selected by us. We have filed forms of the warrant agreements for each type of warrant Koppers Holdings may offer under this prospectus as exhibits to the registration statement of which this prospectus is a part. We use the term warrant agreement to refer to any of these warrant agreements. We use the term warrant agent to refer to the warrant agent under any of these warrant agreements. The warrant agent will act solely as an agent of ours in connection with the warrants and will not act as an agent for the holders or beneficial owners of the warrants.

The following summaries of material provisions of the warrants and the warrant agreements are subject to, and qualified in their entirety by reference to, all the provisions of the warrant agreement applicable to a particular series of warrants. We urge you to read the applicable prospectus supplements related to the warrants that Koppers Holdings sells under this prospectus, as well as the complete warrant agreements that contain the terms of the warrants.

General

We will describe in the applicable prospectus supplement the terms relating to a series of warrants. If warrants for the purchase of debt securities are offered, the prospectus supplement will describe the following terms, to the extent applicable:

- the offering price and the aggregate number of warrants offered;
- the currencies in which the warrants are being offered;
- the designation, aggregate principal amount, currencies, denominations and terms of the series of debt securities that can be purchased if a holder exercises a warrant;
- the designation and terms of any series of debt securities with which the warrants are being offered and the number of warrants offered with each such debt security;
- the date on and after which the holder of the warrants can transfer them separately from the related series of debt securities;
- the principal amount of the series of debt securities that can be purchased if a holder exercises a warrant and the price at which and currencies in which such principal amount may be purchased upon exercise;
- the terms of any rights to redeem or call the warrants;
- the date on which the right to exercise the warrants begins and the date on which such right expires;

federal income tax consequences of holding or exercising the warrants; and

any other specific terms, preferences, rights or limitations of, or restrictions on, the warrants.

Warrants for the purchase of debt securities will be in registered form only.

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If warrants for the purchase of shares of common stock or preferred stock are offered, the prospectus supplement will describe the following terms, to the extent applicable:

- the offering price and the aggregate number of warrants offered;
- the total number of shares that can be purchased if a holder of the warrants exercises them including, if applicable, any provisions for changes to or adjustments in the exercise price or in the securities or other property receivable upon exercise;
- the designation and terms of any series of preferred stock with which the warrants are being offered;
- the date on and after which the holder of the warrants can transfer them separately from the related common stock or series of preferred stock;
- the terms of any rights to redeem or call, or accelerate the expiration of, the warrants;
- the date on which the right to exercise the warrants begins and the date on which that right expires;
- federal income tax consequences of holding or exercising the warrants; and
- any other specific terms, preferences, rights or limitations of, or restrictions on, the warrants.

Warrants for the purchase of shares of common stock or preferred stock will be in registered form only.

A holder of warrant certificates may exchange them for new certificates of different denominations, present them for registration of transfer and exercise them at the corporate trust office of the warrant agent or any other office indicated in the applicable prospectus supplement. Until any warrants to purchase debt securities are exercised, the holder of the warrants will not have any of the rights of holders of the debt securities that can be purchased upon exercise, including any rights to receive payments of principal, premium or interest on the underlying debt securities or to enforce covenants in the applicable indenture. Until any warrants to purchase shares of common stock or preferred stock are exercised, holders of the warrants will not have any rights of holders of the underlying common stock or preferred stock, including any rights to receive dividends or to exercise any voting rights, except to the extent set forth under Warrant Adjustments below.

Exercise of Warrants

Each holder of a warrant is entitled to purchase the principal amount of debt securities or number of shares of common stock or preferred stock, as the case may be, at the exercise price described in the applicable prospectus supplement. After the close of business on the day when the right to exercise terminates (or a later date if we extend the time for exercise), unexercised warrants will become void.

A holder of warrants may exercise them by following the general procedure outlined below:

- delivering to the warrant agent the payment required by the applicable prospectus supplement to purchase the underlying security;

properly completing and signing the reverse side of the warrant certificate representing the warrants; and

delivering the warrant certificate representing the warrants to the warrant agent.

If a holder of warrants complies with the procedures described above, such holder s warrants will be considered to have been exercised when the warrant agent receives payment of the exercise price, subject to the transfer books for the securities issuable upon exercise of the warrant not being closed on such date. After the holder has completed those procedures and subject to the foregoing, we will, as soon as practicable, issue and

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deliver to such holder the debt securities, common stock or preferred stock that such holder purchased upon exercise. If a holder of warrants exercises fewer than all of the warrants represented by a warrant certificate, a new warrant certificate will be issued to such holder for the unexercised amount of warrants. Holders of warrants will be required to pay any tax or governmental charge that may be imposed in connection with transferring the underlying securities in connection with the exercise of the warrants.

Amendments and Supplements to the Warrant Agreements

We may amend or supplement a warrant agreement without the consent of the holders of the applicable warrants to cure ambiguities in the warrant agreement, to cure or correct a defective provision in the warrant agreement, or to provide for other matters under the warrant agreement that we and the warrant agent deem necessary or desirable, so long as, in each case, such amendments or supplements do not harm the interests of the holders of the warrants.

Warrant Adjustments

Unless the applicable prospectus supplement states otherwise, the exercise price of, and the number of securities covered by, a common stock warrant or preferred stock warrant will be adjusted proportionately if we subdivide or combine the common stock or preferred stock, as applicable, of Koppers Holdings. In addition, unless the prospectus supplement states otherwise, if Koppers Holdings, without receiving payment therefor:

- issues capital stock or other securities convertible into or exchangeable for its common stock or preferred stock, as applicable, or any rights to subscribe for, purchase or otherwise acquire any of the foregoing, as a dividend or distribution to holders of its common stock or preferred stock, as applicable;

- pays any cash to holders of its common stock or preferred stock, as applicable, other than a cash dividend paid out of our current or retained earnings or, in the case of preferred stock warrants, other than in accordance with the terms of the preferred stock;

- issues any evidence of indebtedness or rights to subscribe for or purchase indebtedness to holders of its common stock or preferred stock, as applicable; or

- issues common stock or preferred stock, as applicable, or additional stock or other securities or property (including cash) to holders of its common stock or preferred stock, as applicable, by way of spin-off, split-up, reclassification, combination of shares or similar corporate rearrangement,

then the holders of common stock warrants or preferred stock warrants, as applicable, will be entitled to receive upon exercise of the warrants, in addition to the securities otherwise receivable upon exercise of the warrants and without paying any additional consideration, the amount of stock and other securities and property such holders would have been entitled to receive had they held the common stock or preferred stock, as applicable, issuable under the warrants on the dates on which holders of those securities received or became entitled to receive such additional stock and other securities and property.

Except as stated above, the exercise price and number of securities covered by a common stock warrant or preferred stock warrant, and the amounts of other securities or property to be received, if any, upon exercise of those warrants, will not be adjusted or provided for if we issue those securities or any securities convertible into or exchangeable for those securities, or securities carrying the right to purchase those securities or securities convertible into or exchangeable for those securities.

Holders of common stock warrants and preferred stock warrants may have additional rights under the following circumstances:

- certain reclassifications, capital reorganizations or changes of the common stock or preferred stock, as applicable;

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certain share exchanges, mergers, or similar transactions involving us and which result in changes of the common stock or preferred stock, as applicable, other than the issuance of additional shares of common stock or preferred stock, as applicable; or

certain sales or dispositions to another entity of all or substantially all of our property and assets.

If one of the above transactions occurs and holders of the common stock or preferred stock, as applicable, of Koppers Holdings are entitled to receive stock, securities or other property with respect to or in exchange for their securities, the holders of the common stock warrants or preferred stock warrants, as applicable, then outstanding will be entitled to receive upon exercise of their warrants the kind and amount of shares of stock and other securities or property that they would have received upon the applicable transaction if they had exercised their warrants immediately before the transaction.

DESCRIPTION OF UNITS

We may issue units composed of one or more of the other securities described in this prospectus in any combination. Each unit will be issued so that the holder of the unit is also the holder of each security included in the unit. Thus, the holder of a unit will have the rights and obligations of a holder of each included security. The unit agreement under which a unit is issued may provide that the securities included in the unit may not be held or transferred separately, at any time or at any time before a specified date.

The applicable prospectus supplement may describe:

the designation and terms of the units and of the securities comprising the units, including whether and under what circumstances those securities may be held or transferred separately;

any provisions for the issuance, payment, settlement, transfer or exchange of the units or of the securities comprising the units;

the terms of the unit agreement governing the units;

United States federal income tax considerations relevant to the units; and

whether the units will be issued in fully registered or global form.

The preceding description and any description of units in the applicable prospectus supplement does not purport to be complete and is subject to and is qualified in its entirety by reference to the unit agreement and, if applicable, collateral arrangements and depositary arrangements relating to such units.

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PLAN OF DISTRIBUTION

We may sell the securities covered by this prospectus to one or more underwriters for public offering and sale by them and may also sell the securities to investors directly or through agents. We will name any underwriter or agent involved in the offer and sale of securities in the applicable prospectus supplement. We have reserved the right to sell or exchange securities directly to investors on our own behalf in those jurisdictions where we are authorized to do so.

We may distribute the securities from time to time in one or more transactions:

- at a fixed price or prices, which may be changed;
- at market prices prevailing at the time of sale;
- at prices related to such prevailing market prices; or
- at negotiated prices.

We may also, from time to time, authorize dealers, acting as our agents, to offer and sell securities upon the terms and conditions set forth in the applicable prospectus supplement. We or the purchasers of securities, for whom the underwriters may act as agents, may compensate underwriters in the form of underwriting discounts or commissions, in connection with the sale of securities. Underwriters may sell the securities to or through dealers, and those dealers may receive compensation in the form of discounts, concessions or commissions from the underwriters and/or commissions from the purchasers for whom they may act as agent. Unless otherwise indicated in a prospectus supplement, an agent will be acting on a best efforts basis and a dealer will purchase securities as a principal, and may then resell the securities at varying prices to be determined by the dealer.

We will describe in the applicable prospectus supplement any compensation paid to underwriters or agents in connection with the offering of securities, and any discounts, concessions or commissions allowed by underwriters to participating dealers. The dealers and agents participating in the distribution of securities may be deemed to be underwriters, and any discounts and commissions received by them and any profit realized by them on resale of the securities may be deemed to be underwriting discounts and commissions. We may enter into agreements to indemnify underwriters, dealers and agents against certain civil liabilities, including liabilities under the Securities Act and to reimburse these persons for certain expenses. We may grant underwriters who participate in the distribution of securities offered under this prospectus an option to purchase additional shares to cover over-allotments, if any, in connection with the distribution.

To facilitate the offering of securities, certain persons participating in the offering may engage in transactions that stabilize, maintain, or otherwise affect the price of the securities. This may include over-allotments or short sales of the securities, which involve the sale by persons participating in the offering of more securities than we sold to them. In these circumstances, these persons would cover such over-allotments or short positions by making purchases in the open market or by exercising their over-allotment option, if any. In addition, these persons may stabilize or maintain the price of the securities by bidding for or purchasing securities in the open market or by imposing penalty bids, whereby selling concessions allowed to dealers participating in the offering may be reclaimed if securities sold by them are repurchased in connection with stabilization transactions. The effect of these transactions may be to stabilize or maintain the market price of the securities at a level above that which might otherwise prevail in the open market. These transactions may be discontinued at any time.

We may enter into derivative transactions with third parties, or sell securities not covered by this prospectus to third parties in privately negotiated transactions. If the applicable prospectus supplement indicates, in connection with those derivatives, the third parties may sell securities covered by this prospectus and the applicable prospectus supplement, including in short sale transactions. If so, the third party may use securities pledged by us or borrowed from us or others to settle those sales or to close out any related open borrowings of stock, and may use securities received from us in settlement of those derivatives to close out any related open

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borrowings of stock. The third party in such sale transactions will be an underwriter and, if not identified in this prospectus, will be identified in the applicable prospectus supplement (or in a post-effective amendment to the registration statement relating to this prospectus). In addition, we may otherwise loan or pledge securities to a financial institution or other third party that in turn may sell the securities short using this prospectus. Such financial institution or other third party may transfer its economic short position to investors in our securities or in connection with a concurrent offering of other securities.

Under applicable rules and regulations under the Exchange Act, any person engaged in the distribution of the shares may not simultaneously engage in market making activities with respect to the common stock for a period of two business days prior to the commencement of such distribution.

To the extent required pursuant to Rule 424(b) of the Securities Act, or other applicable rule, we will file a supplement to this prospectus to describe the terms of any offering by us. The prospectus supplement will disclose:

- the terms of the offer;
- the names of any underwriters, dealers or agents;
- the name or names of any managing underwriter or underwriters;
- the purchase price of the securities from us, if any;
- the net proceeds to us from the sale of the securities;
- any delayed delivery arrangements;
- any underwriting discounts, commissions or other items constituting underwriters compensation;
- any initial public offering price;
- any commissions paid to agents; and
- other facts material to the transaction.

We will bear substantially all of the costs, expenses and fees in connection with the registration of the securities described in this registration statement.

Certain underwriters, dealers or agents and their associates may engage in transactions with and perform services for us in the ordinary course of our business.

LEGAL MATTERS

K&L Gates LLP has given its opinion to us as to certain legal matters relating to the validity of the securities to be offered by us in this prospectus.

EXPERTS

The consolidated financial statements of Koppers Holdings Inc. appearing in Koppers Holdings Inc. s Current Report on Form 8-K dated June 27, 2012 for the year ended December 31, 2011 (including the schedule appearing therein), and the effectiveness of Koppers Holdings Inc. s internal control over financial reporting as of December 31, 2011, appearing in Koppers Holdings Inc s Annual Report on Form 10-K for the year ended December 31, 2011, have been audited by Ernst & Young LLP, independent registered public accounting firm, as set forth in their reports thereon, included therein, and incorporated herein by reference. Such consolidated financial statements are incorporated by reference herein in reliance upon such reports given on the authority of such firm as experts in accounting and auditing.

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WHERE YOU CAN FIND MORE INFORMATION

Available Information

We are a reporting company and we file annual, quarterly and current reports, proxy statements and other information with the SEC. We have filed with the SEC a registration statement under the Securities Act with respect to the securities offered hereby. This prospectus, which constitutes a part of the registration statement, does not contain all of the information set forth in the registration statement or the exhibits which are part of the registration statement. For further information with respect to us and the securities offered under this prospectus, we refer you to the registration statement and the exhibits filed as part of the registration statement. You may read and copy any document we file at the SEC s Public Reference Room at 100 F Street, N.E., Washington, D.C. 20549. Please call the SEC at 1-800-SEC-0330 for further information on the Public Reference Room. Our SEC filings are also available to the public from the SEC s website at *www.sec.gov.* In addition, the common stock of Koppers Holdings is listed on the New York Stock Exchange, and its reports and other information can be inspected at the offices of the New York Stock Exchange, 20 Broad Street, New York, New York 10005. We maintain a website at *www.koppers.com*. The information on our website is not part of this prospectus.

Information Incorporated by Reference

The SEC allows us to incorporate by reference in this prospectus the information we file with it, which means that we can disclose important information to you by referring to those documents. The information incorporated by reference is an important part of this prospectus. Any information we incorporate in this manner is considered part of this prospectus from the date we file that document, except to the extent updated and superseded by information contained either in this prospectus or an applicable prospectus supplement or in a later dated document incorporated by reference in this prospectus. Some information that we will file with the SEC after the date of this prospectus and until we sell all of the securities covered by this prospectus will automatically update and supersede the information contained in this prospectus.

We incorporate by reference the following documents or information we have filed or will file with the SEC:

- Annual Report on Form 10-K for the fiscal year ended December 31, 2011 (portions of which are superseded by our Current Report on Form 8-K filed with the SEC on June 27, 2012);
- Quarterly Report on Form 10-Q for the quarter ended March 31, 2012 (portions of which are superseded by our Current Report on Form 8-K filed with the SEC on June 27, 2012);
- Current Reports on Form 8-K filed on May 4, 2012 (with respect to Item 5.07 information only) and June 27, 2012;
- Definitive proxy statement on Schedule 14A filed on March 28, 2012;
- Description of the common stock of Koppers Holdings contained in our registration statement on Form 8-A dated January 27, 2006; and
- All documents filed by us with the SEC pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Exchange Act after the date of this prospectus and prior to the time we sell all of the securities covered by this prospectus.

Notwithstanding the foregoing paragraphs, no information is incorporated by reference in this prospectus or any prospectus supplement where such information under applicable Forms and regulations of the SEC is not deemed to be filed for purposes of Section 18 of the Exchange Act, or otherwise subject to the liabilities of that section, unless we indicate in the report or filing containing such information that the information is to be considered filed under the Exchange Act or is to be incorporated by reference in this prospectus or any prospectus supplement.

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You may access our annual report on Form 10-K, quarterly reports on Form 10-Q, current reports on Form 8-K, and amendments to those documents filed or furnished pursuant to Section 13(a) or 15(d) of the Exchange Act with the SEC free of charge at the SEC s website or our website as soon as reasonably practicable after such material is electronically filed with, or furnished to, the SEC. The reference to our website does not constitute incorporation by reference of the information contained in our website. You should not consider information contained on, or that can be accessed through, our website to be part of this prospectus or the related registration statement.

Statements contained in this prospectus as to the contents of any contract or other document referred to in this prospectus do not purport to be complete, and where reference is made to the particular provisions of that contract or other document, those provisions are qualified in all respects by reference to all of the provisions of that contract or other document. Any statement contained in a document incorporated by reference, or deemed to be incorporated by reference, in this prospectus will be deemed to be modified or superseded for purposes of this prospectus to the extent that a statement contained herein or in any other subsequently filed document which is also incorporated by reference in this prospectus modifies or supersedes the statement. Any such statement so modified or superseded will not be deemed, except as so modified or superseded, to constitute a part of this prospectus. For a more complete understanding and description of each such contract or other document, we urge you to read the documents contained in the exhibits to the registration statement of which this prospectus is a part.

You may request a copy of any or all documents that are incorporated by reference into this prospectus and a copy of any or all other contracts or documents which are referred to in this prospectus at no cost, by telephoning or writing us at the following:

Koppers Holdings Inc.

436 Seventh Avenue

Pittsburgh, Pennsylvania 15219

Telephone: (412) 227-2001

Attention: Secretary

You may also review a copy of the registration statement of which this prospectus is a part and its exhibits at the SEC s Public Reference Room in Washington, D.C., as well as through the SEC s website.

You should rely only on the information contained in this prospectus and any related prospectus supplement or incorporated by reference in this prospectus and any related prospectus supplement. We have not authorized anyone to provide you with different information. No one is making offers to sell or seeking offers to buy our securities in any jurisdiction where the offer or sale is not permitted. You should assume that the information contained in this prospectus is accurate only as of the date on the front of this prospectus and that any information we have incorporated by reference or included in any prospectus supplement is accurate only as of the date given in the document incorporated by reference or the prospectus supplement, as applicable, regardless of the time of delivery of this prospectus, any applicable prospectus supplement or any sale of our securities.

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PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

Item 14. Other Expenses of Issuance and Distribution

The following table sets forth the costs and expenses to be incurred by us in connection with the offering of securities being registered under this registration statement, other than underwriting discounts and commissions. All amounts are estimates except the registration fee.

		Amount to Be Paid
Registration fee	$	*
Legal fees and expenses		**
Accounting fees and expenses		**
Transfer agent fees		**
Printing and engraving expenses		**
Miscellaneous		**
Total	**$**	****

* In accordance with Rules 456(b) and 457(r) under the Securities Act of 1933, as amended (the Securities Act), we are deferring payment of the registration fee. The securities registered hereunder include $325,000,000 of securities (the Unsold Securities) registered pursuant to Registration Statement No. 333-160399 which was initially filed by us on July 1, 2009. Pursuant to Rules 415(a)(6) and 457(p) under the Securities Act, $28,375.00 of filing fees previously paid in connection with the Unsold Securities will continue to be applied to the Unsold Securities.

** The foregoing sets forth the general categories of expenses (other than underwriting discounts and commissions) that we anticipate we will incur in connection with the offering of securities under this registration statement. Expenses of issuance and distribution of each class of securities being registered cannot be estimated at this time. Information regarding estimated expenses of issuance and distribution of each class of securities being registered will be provided at the time information as to such class is included in a prospectus supplement in accordance with Rule 430B under the Securities Act.

Item 15. Indemnification of Directors and Officers

1. *Pennsylvania Business Corporation Law*. Sections 1741 and 1742 of the Pennsylvania Business Corporation Law (the BCL) provide that a business corporation shall have the power to indemnify any person who was or is a party, or is threatened to be made a party, to any proceeding, whether civil, criminal, administrative or investigative, by reason of the fact that such person is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation or other enterprise, against expenses (including attorneys fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by such person in connection with such proceeding, if such person acted in good faith and in a manner he reasonably believed to be in, or not opposed to, the best interests of the corporation, and, with respect to any criminal proceeding, had no reasonable cause to believe his conduct was unlawful. In the case of an action by or in the right of the corporation, such indemnification is limited to expenses (including attorneys fees) actually and reasonably incurred by such person in connection with the defense or settlement of such action, except that no indemnification shall be made in respect of any claim, issue or matter as to which such person has been adjudged to be liable to the corporation unless, and only to the extent that, a court determines upon application that, despite the adjudication of liability but in view of all the circumstances, such person is fairly and reasonably entitled to indemnity for the expenses that the court deems proper.

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BCL Section 1744 provides that, unless ordered by a court, any indemnification referred to above shall be made by the corporation only as authorized in the specific case upon a determination that indemnification is proper in the circumstances because the indemnitee has met the applicable standard of conduct. Such determination shall be made:

(1) by the Board of Directors by a majority vote of a quorum consisting of directors who were not parties to the proceeding; or

(2) if such a quorum is not obtainable, or if obtainable and a majority vote of a quorum of disinterested directors so directs, by independent legal counsel in a written opinion; or

(3) by the shareholders.

Notwithstanding the above, BCL Section 1743 provides that to the extent that a director, officer, employee or agent of a business corporation is successful on the merits or otherwise in defense of any proceeding referred to in BCL Section 1741 or 1742, or in defense of any claim, issue or matter therein, such person shall be indemnified against expenses (including attorneys fees) actually and reasonably incurred by such person in connection therewith.

BCL Section 1745 provides that expenses (including attorneys fees) incurred by an officer, director, employee or agent of a business corporation in defending any proceeding may be paid by the corporation in advance of the final disposition of the proceeding upon receipt of an undertaking by the indemnitee to repay the amount advanced if it is ultimately determined that the indemnitee is not entitled to be indemnified by the corporation.

BCL Section 1746 provides that the indemnification and advancement of expenses provided by, or granted pursuant to, the foregoing provisions is not exclusive of any other rights to which a person seeking indemnification or advancement of expenses may be entitled under any bylaw, agreement, vote of shareholders or disinterested directors or otherwise, and that indemnification may be granted under any bylaw, agreement, vote of shareholders or disinterested directors or otherwise for any action taken or any failure to take any action whether or not the corporation would have the power to indemnify the person under any other provision of law and whether or not the indemnified liability arises or arose from any action by or in the right of the corporation, provided, however, that no indemnification may be made in any case where the act or failure to act giving rise to the claim for indemnification is determined by a court to have constituted willful misconduct or recklessness.

BCL Section 1747 permits a Pennsylvania business corporation to purchase and maintain insurance on behalf of any person who is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation or other enterprise, against any liability asserted against such person and incurred by such person in any such capacity, or arising out of such person s status as such, whether or not the corporation would have the power to indemnify the person against such liability under the provisions described above.

2. *Articles of Incorporation Provision on Liability of Directors*. The registrant s Articles of Incorporation provide that the liability of directors for monetary damages shall be eliminated to the fullest extent permissible under Pennsylvania law.

3. *Indemnification Bylaw*. Article VII of the registrant s Bylaws provides that the directors and officers of the registrant and certain other persons designated by the Board of Directors of the registrant shall be indemnified as of right in connection with any actual or threatened action, suit or proceeding, civil, criminal, administrative, investigative or other (whether brought by or in the right of the registrant or otherwise) arising out of their service to the registrant or to another enterprise at the request of the registrant, with certain limitations and exceptions.

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Article VII of the registrant s Bylaws also provides that the registrant may purchase and maintain insurance to protect itself and any director, officer, agent or employee entitled to indemnification under Article VII against any liability asserted against such person and incurred by such person in respect of the service of such person to the registrant.

As permitted by BCL Section 1713, the registrant s Articles of Incorporation and Bylaws provide that no director shall be personally liable for monetary damages for any action taken, or failure to take any action, unless such director s breach of duty or failure to perform constituted self-dealing, willful misconduct or recklessness or the director has breached or failed to perform the duties of his office under Title 15, Chapter 17, Subchapter E. The BCL states that this exculpation from liability does not apply to the responsibility or liability of a director pursuant to any criminal statute or the liability of a director for the payment of taxes pursuant to federal, state or local law. It may also not apply to liabilities imposed upon directors by the Federal securities laws. BCL Section 1715(d) creates a presumption, subject to exceptions, that a director acted in the best interests of the corporation. BCL Section 1712, in defining the standard of care a director owes to the corporation, provides that a director stands in a fiduciary relation to the corporation and must perform his duties as a director or as a member of any committee of the Board of Directors in good faith, in a manner he reasonably believes to be in the best interests of the corporation and with such care, including reasonable inquiry, skill and diligence, as a person of ordinary prudence would use under similar circumstances.

4. *Director and Officer Liability Insurance*. The registrant maintains directors and officers liability insurance covering its directors and officers with respect to liability which they may incur in connection with their serving as such, which liability could include liability under the Securities Act of 1933. Under the insurance, the registrant is entitled to reimbursement for amounts as to which the directors and officers are indemnified under the Bylaw indemnification provision. The insurance may also provide certain additional coverage for the directors and officers against certain liability even though such liability is not subject to foregoing Bylaw indemnification provision.

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Item 16. Exhibits

The following exhibits are filed herewith or incorporated by reference herein as part of this Registration Statement:

Number	Description
1.1	Form of Underwriting Agreement.
4.1	Indenture, by and among Koppers Inc., Koppers Holdings Inc., the Subsidiary Guarantors party thereto and Wells Fargo Bank, National Association, dated as of December 1, 2009 (incorporated by reference to exhibit 4.1 of the Company s Annual Report on Form 10-K for the year ended December 31, 2009 filed on February 19, 2010).
4.2	Sample Common Stock Certificate.
4.3	Form of Debt Securities Warrant Certificate (included in Exhibit 4.10).
4.4	Form of Common Stock Warrant Certificate (included in Exhibit 4.11).
4.5	Form of Preferred Stock Warrant Certificate (included in Exhibit 4.12).
4.6	Form of Preferred Stock Certificate.
4.7	Form of Senior Debt Security.
4.8	Form of Subordinated Debt Security.
4.9	Form of Statement of Preferred Stock.
4.10	Form of Debt Securities Warrant Agreement.
4.11	Form of Common Stock Warrant Agreement.
4.12	Form of Preferred Stock Warrant Agreement.
4.13	Form of Senior Indenture.
4.14	Form of Subordinated Indenture.
4.15	Form of Deposit Agreement.
4.16	Form of Depositary Receipt.
4.17	Form of Unit Agreement, including Form of Unit Certificate.
5.1	Opinion of K&L Gates LLP.
12.1	Computation of Ratio of Earnings to Fixed Charges.
23.1	Consent of K&L Gates LLP (contained within Exhibit 5.1).
23.2	Consent of Ernst & Young LLP, independent registered public accounting firm.
24.1	Power of Attorney with respect to Koppers Holdings Inc.
24.2	Power of Attorney with respect to Koppers Inc.
24.3	Powers of Attorney with respect to Koppers Asia LLC, Koppers World-Wide Ventures Corporation, Koppers Concrete Products, Inc., Concrete Partners, Inc., Koppers Delaware, Inc. and Koppers Ventures LLC.
24.4	Powers of Attorney with respect to the other co-registrants.
25.1	Form of Form T-1 Statement of Eligibility under the Trust Indenture Act of 1939 for the Senior Debt Indenture Trustee.
25.2	Form of Form T-1 Statement of Eligibility under the Trust Indenture Act of 1939 for the Subordinated Debt Indenture Trustee.

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Item 17. Undertakings

Each of the undersigned registrants hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) To include any prospectus required by section 10(a)(3) of the Securities Act of 1933, as amended (the Securities Act);

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Securities and Exchange Commission (the Commission) pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20 percent change in the maximum aggregate offering price set forth in the Calculation of Registration Fee table in the effective registration statement;

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;

provided, *however*, that subparagraphs (1)(i), (ii) and (iii) above do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the Registrant pursuant to Section 13 or Section 15(d) of the Securities Exchange Act of 1934, as amended (the Exchange Act), that are incorporated by reference in the registration statement, or is contained in a form of prospectus filed pursuant to Rule 424(b) that is part of the registration statement.

(2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(4) That, for the purpose of determining liability under the Securities Act to any purchaser:

(a) Each prospectus filed by the Registrant pursuant to Rule 424(b)(3) shall be deemed to be part of the registration statement as of the date the filed prospectus was deemed part of and included in the registration statement; and

(b) Each prospectus required to be filed pursuant to Rule 424(b)(2), (b)(5), or (b)(7) as part of a registration statement in reliance on Rule 430B relating to an offering made pursuant to Rule 415(a)(1)(i), (vii), or (x) for the purpose of providing the information required by Section 10(a) of the Securities Act shall be deemed to be part of and included in the registration statement as of the earlier of the date such form of prospectus is first used after effectiveness or the date of the first contract of sale of securities in the offering described in the prospectus. As provided in Rule 430B, for liability purposes of the issuer and any person that is at that date an underwriter, such date shall be deemed to be a new effective date of the registration statement relating to the securities in the registration statement to which that prospectus relates, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof. *Provided*, *however*, that no statement made in a registration statement or prospectus that is part of the registration statement or made in a document incorporated or deemed incorporated by reference into the registration statement or prospectus that is part of the registration statement will, as to a purchaser with a time of contract of sale prior to such effective date, supersede or modify any statement that was made in the registration statement or prospectus that was part of the registration statement or made in any such document immediately prior to such effective date.

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(5) That, for the purpose of determining liability of a registrant under the Securities Act to any purchaser in the initial distribution of the securities, each undersigned registrant undertakes that in a primary offering of securities of an undersigned registrant pursuant to this registration statement, regardless of the underwriting method used to sell the securities to the purchaser, if the securities are offered or sold to such purchaser by means of any of the following communications, the undersigned registrant will be a seller to the purchaser and will be considered to offer or sell such securities to such purchaser:

(i) any preliminary prospectus or prospectus of an undersigned registrant relating to the offering required to be filed pursuant to Rule 424;

(ii) any free writing prospectus relating to the offering prepared by or on behalf of an undersigned registrant or used or referred to by an undersigned registrant;

(iii) the portion of any other free writing prospectus relating to the offering containing material information about an undersigned registrant or its securities provided by or on behalf of an undersigned registrant; and

(iv) any other communication that is an offer in the offering made by an undersigned registrant to the purchaser.

(6) That, for purposes of determining any liability under the Securities Act, each filing of Koppers Holdings Inc. s annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan s annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.

(7) To file an application for the purpose of determining the eligibility of the trustee to act under subsection (a) of Section 310 of the Trust Indenture Act of 1939 (the Trust Indenture Act) in accordance with the rules and regulations prescribed by the Commission under Section 305(b)(2) of the Trust Indenture Act.

(8) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of each registrant pursuant to the foregoing provisions, or otherwise, each registrant has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by a registrant of expenses incurred or paid by a director, officer or controlling person of a registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, that registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Pittsburgh, Commonwealth of Pennsylvania, on the 27th day of June, 2012.

KOPPERS HOLDINGS INC.

By: /s/ LEROY M. BALL
Leroy M. Ball
Vice President and Chief Financial Officer

POWER OF ATTORNEY

Each of the undersigned directors and officers of Koppers Holdings Inc., a Pennsylvania corporation, do hereby constitute and appoint Steven R. Lacy and Leroy M. Ball, or either of them, the undersigned s true and lawful attorneys and agents, with full power of substitution and resubstitution in each, to do any and all acts and things in our name and on our behalf in our respective capacities as directors and officers and to execute any and all instruments for us and in our names in the capacities indicated below, which said attorneys and agents, or either of them, may deem necessary or advisable to enable said corporation to comply with the Securities Act, as amended, and any rules, regulations and requirements of the Securities and Exchange Commission, in connection with this Registration Statement, including specifically, but without limitation, power and authority to sign for us or any of us in our names in the capacities indicated below, any and all amendments (including post-effective amendments, whether pursuant to Rule 462(b) or otherwise) hereto, and each of the undersigned does hereby ratify and confirm all that said attorneys and agents, or either of them or any substitute, shall do or cause to be done by virtue hereof. This Power of Attorney may be executed in any number of counterparts.

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Capacity	Date
/s/ WALTER W. TURNER **Walter W. Turner**	President and Chief Executive Officer and Director (Principal Executive Officer)	June 27, 2012
/s/ LEROY M. BALL **Leroy M. Ball**	Vice President and Chief Financial Officer (Principal Financial and Principal Accounting Officer)	June 27, 2012
/s/ DAVID M. HILLENBRAND **David M. Hillenbrand**	Director	June 27, 2012
/s/ CYNTHIA A. BALDWIN **Cynthia A. Baldwin**	Director	June 27, 2012
/s/ X. SHARON FENG **X. Sharon Feng**	Director	June 27, 2012

/s/ Albert J. Neupaver	Director	June 27, 2012

Albert J. Neupaver

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Signature	Capacity	Date
/s/ JAMES C. STALDER **James C. Stalder**	Director	June 27, 2012
/s/ STEPHEN R. TRITCH **Stephen R. Tritch**	Director	June 27, 2012
/s/ T. MICHAEL YOUNG **T. Michael Young**	Director	June 27, 2012

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Pittsburgh, Commonwealth of Pennsylvania, on the 27th day of June, 2012.

KOPPERS INC.

By: /s/ Leroy M. Ball
Leroy M. Ball
Vice President and Chief Financial Officer

POWER OF ATTORNEY

Each of the undersigned directors and officers of Koppers Inc., a Pennsylvania corporation, do hereby constitute and appoint Steven R. Lacy and Leroy M. Ball, or either of them, the undersigned s true and lawful attorneys and agents, with full power of substitution and resubstitution in each, to do any and all acts and things in our name and on our behalf in our respective capacities as directors and officers and to execute any and all instruments for us and in our names in the capacities indicated below, which said attorneys and agents, or either of them, may deem necessary or advisable to enable said corporation to comply with the Securities Act, as amended, and any rules, regulations and requirements of the Securities and Exchange Commission, in connection with this Registration Statement, including specifically, but without limitation, power and authority to sign for us or any of us in our names in the capacities indicated below, any and all amendments (including post-effective amendments, whether pursuant to Rule 462(b) or otherwise) hereto, and each of the undersigned does hereby ratify and confirm all that said attorneys and agents, or either of them or any substitute, shall do or cause to be done by virtue hereof. This Power of Attorney may be executed in any number of counterparts.

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Capacity	Date
/s/ Walter W. Turner **Walter W. Turner**	President and Chief Executive Officer and Director (Principal Executive Officer)	June 27, 2012
/s/ Leroy M. Ball **Leroy M. Ball**	Vice President and Chief Financial Officer (Principal Financial and Principal Accounting Officer)	June 27, 2012
/s/ David M. Hillenbrand **David M. Hillenbrand**	Director	June 27, 2012
/s/ Cynthia A. Baldwin **Cynthia A. Baldwin**	Director	June 27, 2012
/s/ Albert J. Neupaver **Albert J. Neupaver**	Director	June 27, 2012

/s/ X. Sharon Feng		Director	June 27, 2012

X. Sharon Feng

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Signature	Capacity	Date
/s/ James C. Stalder **James C. Stalder**	Director	June 27, 2012
/s/ Stephen R. Tritch **Stephen R. Tritch**	Director	June 27, 2012
/s/ T. Michael Young **T. Michael Young**	Director	June 27, 2012

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Pittsburgh, Commonwealth of Pennsylvania, on the 27th day of June, 2012.

KOPPERS ASIA LLC

By: /s/ Steven R. Lacy
Steven R. Lacy

Secretary

POWER OF ATTORNEY

Each of the undersigned directors and officers of Koppers Asia LLC, a Delaware limited liability company, do hereby constitute and appoint Steven R. Lacy and Leroy M. Ball, or either of them, the undersigned s true and lawful attorneys and agents, with full power of substitution and resubstitution in each, to do any and all acts and things in our name and on our behalf in our respective capacities as directors and officers and to execute any and all instruments for us and in our names in the capacities indicated below, which said attorneys and agents, or either of them, may deem necessary or advisable to enable said corporation to comply with the Securities Act, as amended, and any rules, regulations and requirements of the Securities and Exchange Commission, in connection with this Registration Statement, including specifically, but without limitation, power and authority to sign for us or any of us in our names in the capacities indicated below, any and all amendments (including post-effective amendments, whether pursuant to Rule 462(b) or otherwise) hereto, and each of the undersigned does hereby ratify and confirm all that said attorneys and agents, or either of them or any substitute, shall do or cause to be done by virtue hereof. This Power of Attorney may be executed in any number of counterparts.

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Capacity	Date
/s/ Ian Doherty **Ian Doherty**	President (Principal Executive Officer)	June 27, 2012
/s/ Louann E. Tronsberg-Deihle **Louann E. Tronsberg-Deihle**	Treasurer (Principal Financial and Principal Accounting Officer)	June 27, 2012
/s/ Brian H. McCurrie **Brian H. McCurrie**	Director	June 27, 2012
/s/ Leroy M. Ball **Leroy M. Ball**	Director	June 27, 2012
/s/ Steven R. Lacy **Steven R. Lacy**	Secretary and Director	June 27, 2012

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Pittsburgh, Commonwealth of Pennsylvania, on the 27th day of June, 2012.

KOPPERS WORLD-WIDE VENTURES CORPORATION

By: /s/ LOUANN E. TRONSBERG-DEIHLE
Louann E. Tronsberg-Deihle
Vice President

POWER OF ATTORNEY

Each of the undersigned directors and officers of Koppers World-Wide Ventures Corporation, a Delaware corporation, do hereby constitute and appoint Steven R. Lacy and Leroy M. Ball, or either of them, the undersigned s true and lawful attorneys and agents, with full power of substitution and resubstitution in each, to do any and all acts and things in our name and on our behalf in our respective capacities as directors and officers and to execute any and all instruments for us and in our names in the capacities indicated below, which said attorneys and agents, or either of them, may deem necessary or advisable to enable said corporation to comply with the Securities Act, as amended, and any rules, regulations and requirements of the Securities and Exchange Commission, in connection with this Registration Statement, including specifically, but without limitation, power and authority to sign for us or any of us in our names in the capacities indicated below, any and all amendments (including post-effective amendments, whether pursuant to Rule 462(b) or otherwise) hereto, and each of the undersigned does hereby ratify and confirm all that said attorneys and agents, or either of them or any substitute, shall do or cause to be done by virtue hereof. This Power of Attorney may be executed in any number of counterparts.

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Capacity	Date
/s/ WALTER W. TURNER **Walter W. Turner**	President and Director (Principal Executive Officer)	June 27, 2012
/s/ LOUANN E. TRONSBERG-DEIHLE **Louann E. Tronsberg-Deihle**	Vice President (Principal Financial and Principal Accounting Officer)	June 27, 2012
/s/ JOHN S. SMITH **John S. Smith**	Treasurer and Director	June 27, 2012
/s/ STEVEN R. LACY **Steven R. Lacy**	Secretary and Director	June 27, 2012
/s/ LEROY M. BALL **Leroy M. Ball**	Director	June 27, 2012

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Pittsburgh, Commonwealth of Pennsylvania, on the 27th day of June, 2012.

KOPPERS CONCRETE PRODUCTS, INC.

By: /s/ Thomas D. Loadman
Thomas D. Loadman
President

POWER OF ATTORNEY

Each of the undersigned directors and officers of Koppers Concrete Products, Inc., a Delaware corporation, do hereby constitute and appoint Steven R. Lacy and Leroy M. Ball, or either of them, the undersigned s true and lawful attorneys and agents, with full power of substitution and resubstitution in each, to do any and all acts and things in our name and on our behalf in our respective capacities as directors and officers and to execute any and all instruments for us and in our names in the capacities indicated below, which said attorneys and agents, or either of them, may deem necessary or advisable to enable said corporation to comply with the Securities Act, as amended, and any rules, regulations and requirements of the Securities and Exchange Commission, in connection with this Registration Statement, including specifically, but without limitation, power and authority to sign for us or any of us in our names in the capacities indicated below, any and all amendments (including post-effective amendments, whether pursuant to Rule 462(b) or otherwise) hereto, and each of the undersigned does hereby ratify and confirm all that said attorneys and agents, or either of them or any substitute, shall do or cause to be done by virtue hereof. This Power of Attorney may be executed in any number of counterparts.

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Capacity	Date
/s/ Thomas D. Loadman **Thomas D. Loadman**	President and Director (Principal Executive Officer)	June 27, 2012
/s/ Louann E. Tronsberg-Deihle **Louann E. Tronsberg-Deihle**	Treasurer (Principal Financial and Principal Accounting Officer)	June 27, 2012
/s/ Steven R. Lacy **Steven R. Lacy**	Secretary and Director	June 27, 2012
/s/ Leroy M. Ball **Leroy M. Ball**	Director	June 27, 2012

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Pittsburgh, Commonwealth of Pennsylvania, on the 27th day of June, 2012.

CONCRETE PARTNERS, INC.

By: /s/ Thomas D. Loadman
Thomas D. Loadman
President

POWER OF ATTORNEY

Each of the undersigned directors and officers of Concrete Partners, Inc., a Delaware corporation, do hereby constitute and appoint Steven R. Lacy and Leroy M. Ball, or either of them, the undersigned s true and lawful attorneys and agents, with full power of substitution and resubstitution in each, to do any and all acts and things in our name and on our behalf in our respective capacities as directors and officers and to execute any and all instruments for us and in our names in the capacities indicated below, which said attorneys and agents, or either of them, may deem necessary or advisable to enable said corporation to comply with the Securities Act, as amended, and any rules, regulations and requirements of the Securities and Exchange Commission, in connection with this Registration Statement, including specifically, but without limitation, power and authority to sign for us or any of us in our names in the capacities indicated below, any and all amendments (including post-effective amendments, whether pursuant to Rule 462(b) or otherwise) hereto, and each of the undersigned does hereby ratify and confirm all that said attorneys and agents, or either of them or any substitute, shall do or cause to be done by virtue hereof. This Power of Attorney may be executed in any number of counterparts.

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Capacity	Date
/s/ Thomas D. Loadman **Thomas D. Loadman**	President and Director (Principal Executive Officer)	June 27, 2012
/s/ Louann E. Tronsberg-Deihle **Louann E. Tronsberg-Deihle**	Treasurer (Principal Financial and Principal Accounting Officer)	June 27, 2012
/s/ Steven R. Lacy **Steven R. Lacy**	Secretary and Director	June 27, 2012
/s/ Leroy M. Ball **Leroy M. Ball**	Director	June 27, 2012

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Pittsburgh, Commonwealth of Pennsylvania, on the 27th day of June, 2012.

KOPPERS DELAWARE, INC.

By: /s/ LEROY M. BALL
Leroy M. Ball
President

POWER OF ATTORNEY

Each of the undersigned directors and officers of Koppers Delaware, Inc., a Delaware corporation, do hereby constitute and appoint Steven R. Lacy and Leroy M. Ball, or either of them, the undersigned s true and lawful attorneys and agents, with full power of substitution and resubstitution in each, to do any and all acts and things in our name and on our behalf in our respective capacities as directors and officers and to execute any and all instruments for us and in our names in the capacities indicated below, which said attorneys and agents, or either of them, may deem necessary or advisable to enable said corporation to comply with the Securities Act, as amended, and any rules, regulations and requirements of the Securities and Exchange Commission, in connection with this Registration Statement, including specifically, but without limitation, power and authority to sign for us or any of us in our names in the capacities indicated below, any and all amendments (including post-effective amendments, whether pursuant to Rule 462(b) or otherwise) hereto, and each of the undersigned does hereby ratify and confirm all that said attorneys and agents, or either of them or any substitute, shall do or cause to be done by virtue hereof. This Power of Attorney may be executed in any number of counterparts.

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Capacity	Date
/s/ LEROY M. BALL **Leroy M. Ball**	President and Director (Principal Executive Officer)	June 27, 2012
/s/ LOUANN E. TRONSBERG-DEIHLE **Louann E. Tronsberg-Deihle**	Treasurer (Principal Financial and Principal Accounting Officer)	June 27, 2012
/s/ STEVEN R. LACY **Steven R. Lacy**	Secretary and Director	June 27, 2012
/s/ JOHN S. SMITH **John S. Smith**	Director	June 27, 2012

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Pittsburgh, Commonwealth of Pennsylvania, on the 27th day of June, 2012.

KOPPERS VENTURES LLC

By: /s/ Brian H. McCurrie
Brian H. McCurrie
President

POWER OF ATTORNEY

Each of the undersigned directors and officers of Koppers Ventures LLC, a Delaware limited liability company, do hereby constitute and appoint Steven R. Lacy and Leroy M. Ball, or either of them, the undersigned s true and lawful attorneys and agents, with full power of substitution and resubstitution in each, to do any and all acts and things in our name and on our behalf in our respective capacities as directors and officers and to execute any and all instruments for us and in our names in the capacities indicated below, which said attorneys and agents, or either of them, may deem necessary or advisable to enable said corporation to comply with the Securities Act, as amended, and any rules, regulations and requirements of the Securities and Exchange Commission, in connection with this Registration Statement, including specifically, but without limitation, power and authority to sign for us or any of us in our names in the capacities indicated below, any and all amendments (including post-effective amendments, whether pursuant to Rule 462(b) or otherwise) hereto, and each of the undersigned does hereby ratify and confirm all that said attorneys and agents, or either of them or any substitute, shall do or cause to be done by virtue hereof. This Power of Attorney may be executed in any number of counterparts.

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Capacity	Date
/s/ Brian H. McCurrie **Brian H. McCurrie**	President and Director (Principal Executive Officer)	June 27, 2012
/s/ Louann E. Tronsberg-Deihle **Louann E. Tronsberg-Deihle**	Treasurer (Principal Financial and Principal Accounting Officer)	June 27, 2012
/s/ Steven R. Lacy **Steven R. Lacy**	Secretary and Director	June 27, 2012
/s/ Leroy M. Ball **Leroy M. Ball**	Director	June 27, 2012

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of North Sydney, New South Wales, Australia, on the 27th day of June, 2012.

KOPPERS AUSTRALIA HOLDING COMPANY PTY LTD

By: /s/ Toula Panagiotou
Toula Panagiotou
Secretary

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Capacity	Date
/s/ Mark R. McCormack **Mark R. McCormack**	Director (Principal Executive Officer)	June 27, 2012
/s/ Toula Panagiotou **Toula Panagiotou**	Secretary (Principal Financial and Principal Accounting Officer)	June 27, 2012
/s/ Brian H. McCurrie **Brian H. McCurrie**	Director	June 27, 2012
/s/ Leroy M. Ball **Leroy M. Ball**	Director	June 27, 2012
/s/ Steven R. Lacy **Steven R. Lacy**	Director and Agent for Service (authorized U.S. representative)	June 27, 2012

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of North Sydney, New South Wales, Australia, on the 27th day of June, 2012.

KOPPERS AUSTRALIA PTY LTD

By: /s/ Toula Panagiotou
Toula Panagiotou
Secretary

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Capacity	Date
/s/ Mark R. McCormack **Mark R. McCormack**	Managing Director (Principal Executive Officer)	June 27, 2012
/s/ Toula Panagiotou **Toula Panagiotou**	Secretary (Principal Financial and Principal Accounting Officer)	June 27, 2012
/s/ Leroy M. Ball **Leroy M. Ball**	Director	June 27, 2012
/s/ Brian H. McCurrie **Brian H. McCurrie**	Director	June 27, 2012
/s/ Steven R. Lacy **Steven R. Lacy**	Agent for Service (authorized U.S. representative)	June 27, 2012

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of North Sydney, New South Wales, Australia, on the 27th day of June, 2012.

KOPPERS CARBON MATERIALS & CHEMICALS PTY LTD

By: /s/ Toula Panagiotou
Toula Panagiotou
Secretary

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Capacity	Date
/s/ Mark R. McCormack **Mark R. McCormack**	Director (Principal Executive Officer)	June 27, 2012
/s/ Toula Panagiotou **Toula Panagiotou**	Secretary (Principal Financial and Principal Accounting Officer)	June 27, 2012
/s/ Leroy M. Ball **Leroy M. Ball**	Director	June 27, 2012
/s/ Brian H. McCurrie **Brian H. McCurrie**	Director	June 27, 2012
/s/ Steven R. Lacy **Steven R. Lacy**	Agent for Service (authorized U.S. representative)	June 27, 2012

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of North Sydney, New South Wales, Australia, on the 27th day of June, 2012.

KOPPERS WOOD PRODUCTS PTY LTD

By: /s/ Toula Panagiotou
Toula Panagiotou
Secretary

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Capacity	Date
/s/ Mark R. McCormack **Mark R. McCormack**	Director (Principal Executive Officer)	June 27, 2012
/s/ Toula Panagiotou **Toula Panagiotou**	Secretary (Principal Financial and Principal Accounting Officer)	June 27, 2012
/s/ Leroy M. Ball **Leroy M. Ball**	Director	June 27, 2012
/s/ Brian H. McCurrie **Brian H. McCurrie**	Director	June 27, 2012
/s/ Steven R. Lacy **Steven R. Lacy**	Agent for Service (authorized U.S. representative)	June 27, 2012

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of North Sydney, New South Wales, Australia, on the 27th day of June, 2012.

CONTINENTAL CARBON AUSTRALIA PTY LTD

By: /s/ Toula Panagiotou
Toula Panagiotou
Secretary

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Capacity	Date
/s/ Mark R. McCormack **Mark R. McCormack**	Director (Principal Executive Officer)	June 27, 2012
/s/ Toula Panagiotou **Toula Panagiotou**	Secretary (Principal Financial and Principal Accounting Officer)	June 27, 2012
/s/ Brian H. McCurrie **Brian H. McCurrie**	Director	June 27, 2012
/s/ Leroy M. Ball **Leroy M. Ball**	Director	June 27, 2012
/s/ Steven R. Lacy **Steven R. Lacy**	Agent for Service (authorized U.S. representative)	June 27, 2012

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Nyborg, Denmark, on the 27th day of June, 2012.

KOPPERS DENMARK ApS

By: /s/ Kent Bo Svendsen
Kent Bo Svendsen

Member, Management Board

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Capacity	Date
/s/ Kent Bo Svendsen **Kent Bo Svendsen**	Member, Management Board (Principal Executive, Principal Financial and Principal Accounting Officer)	June 27, 2012
/s/ Walter W. Turner **Walter W. Turner**	Director	June 27, 2012
/s/ Leroy M. Ball **Leroy M. Ball**	Director	June 27, 2012
/s/ Benny Hansen **Benny Hansen**	Director	June 27, 2012
/s/ Brian H. McCurrie **Brian H. McCurrie**	Director	June 27, 2012
/s/ Donald E. Evans **Donald E. Evans**	Director	June 27, 2012
/s/ Marianne Hausberger Nielsen **Marianne Hausberger Nielsen**	Director	June 27, 2012
/s/ Steven R. Lacy **Steven R. Lacy**	Agent for Service (authorized U.S. representative)	June 27, 2012

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Nyborg, Denmark, on the 27th day of June, 2012.

KOPPERS EUROPE ApS

By: /s/ KENT BO SVENDSEN
Kent Bo Svendsen

Manager

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Capacity	Date
/s/ KENT BO SVENDSEN **Kent Bo Svendsen**	Manager (Principal Executive, Principal Financial and Principal Accounting Officer)	June 27, 2012
/s/ WALTER W. TURNER **Walter W. Turner**	Director	June 27, 2012
/s/ LEROY M. BALL **Leroy M. Ball**	Director	June 27, 2012
/s/ BRIAN H. MCCURRIE **Brian H. McCurrie**	Director	June 27, 2012
/s/ DONALD E. EVANS **Donald E. Evans**	Director	June 27, 2012
/s/ CHRISTIAN ARNDAL NIELSEN **Christian Arndal Nielsen**	Director	June 27, 2012
/s/ STEVEN R. LACY **Steven R. Lacy**	Agent for Service (authorized U.S. representative)	June 27, 2012

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Nyborg, Denmark, on the 27th day of June, 2012.

KOPPERS EUROPEAN HOLDINGS ApS

By: /s/ KENT BO SVENDSEN
Kent Bo Svendsen

Manager

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Capacity	Date
/s/ KENT BO SVENDSEN **Kent Bo Svendsen**	Manager (Principal Executive, Principal Financial and Principal Accounting Officer)	June 27, 2012
/s/ WALTER W. TURNER **Walter W. Turner**	Director	June 27, 2012
/s/ LEROY M. BALL **Leroy M. Ball**	Director	June 27, 2012
/s/ BRIAN H. MCCURRIE **Brian H. McCurrie**	Director	June 27, 2012
/s/ DONALD E. EVANS **Donald E. Evans**	Director	June 27, 2012
/s/ CHRISTIAN ARNDAL NIELSEN **Christian Arndal Nielsen**	Director	June 27, 2012
/s/ STEVEN R. LACY **Steven R. Lacy**	Agent for Service (authorized U.S. representative)	June 27, 2012

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Nyborg, Denmark, on the 27th day of June, 2012.

KOPPERS TAR TECH INTERNATIONAL ApS

By: /s/ Kent Bo Svendsen
Kent Bo Svendsen

Member, Management Board

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Capacity	Date
/s/ Kent Bo Svendsen **Kent Bo Svendsen**	Member, Management Board (Principal Executive, Principal Financial and Principal Accounting Officer)	June 27, 2012
/s/ Walter W. Turner **Walter W. Turner**	Director	June 27, 2012
/s/ Leroy M. Ball **Leroy M. Ball**	Director	June 27, 2012
/s/ Brian H. McCurrie **Brian H. McCurrie**	Director	June 27, 2012
/s/ Donald E. Evans **Donald E. Evans**	Director	June 27, 2012
/s/ Christian Arndal Nielsen **Christian Arndal Nielsen**	Director	June 27, 2012
/s/ Steven R. Lacy **Steven R. Lacy**	Agent for Service (authorized U.S. representative)	June 27, 2012

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Luxembourg, Grand Duchy of Luxembourg, on the 27th day of June, 2012.

KOPPERS LUXEMBOURG S.a.r.l.

By: /s/ Louann E. Tronsberg-Deihle
Louann E. Tronsberg-Deihle

Manager

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Capacity	Date
/s/ Louann E. Tronsberg-Deihle **Louann E. Tronsberg-Deihle**	Director (Principal Executive Officer)	June 27, 2012
/s/ Bradley A. Pearce **Bradley A. Pearce**	Director (Principal Financial and Principal Accounting Officer)	June 27, 2012
/s/ Jacob Mudde **Jacob Mudde**	Director	June 27, 2012
/s/ Martin Paul Galliver **Martin Paul Galliver**	Director	June 27, 2012
/s/ Robert van t Hoeft **Robert van t Hoeft**	Director	June 27, 2012
/s/ Steven R. Lacy **Steven R. Lacy**	Agent for Service (authorized U.S. representative)	June 27, 2012

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Nyborg, Denmark, on the 27th day of June, 2012.

KOPPERS POLAND SP. z o.o.

By: /s/ KENT BO SVENDSEN
Kent Bo Svendsen
Member, Management Board

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Capacity	Date
/s/ KENT BO SVENDSEN **Kent Bo Svendsen**	Member, Management Board (Principal Executive, Principal Financial and Principal Accounting Officer)	June 27, 2012
/s/ CHRISTIAN ARNDAL NIELSEN **Christian Arndal Nielsen**	Member, Management Board	June 27, 2012
/s/ STEVEN R. LACY **Steven R. Lacy**	Agent for Service (authorized U.S. representative)	June 27, 2012

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Scunthorpe, North Lincolnshire, England, on the 27th day of June, 2012.

KOPPERS LAMBSON LIMITED

By: /s/ MARTIN G. WILLIAMS
Martin G. Williams
Secretary

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.yle="DISPLAY: inline; FONT-SIZE: 10pt; FONT-FAMILY: Times New Roman">Forfeited or expired

(275,000

)

4.78

(249,000

)

6.47

Outstanding, December 31

430,000

$

3.84

705,000

$

4.20

The weighted average grant date fair value of the 300,000 options granted during the year ended December 31, 2005 was $3.62.

No options were granted during the year December 31, 2006, and no options were exercised during the years ended December 31, 2006 and 2005.
The following table summarizes information about shares subject to outstanding options as of December 31, 2006, which was issued to current or former employees, consultants or directors pursuant to the 2004 Incentive Plan and grants to Directors:

Options Outstanding **Options Exercisable**

Number Outstanding	Range of Exercise Prices	Weighted-Average Exercise Price	Weighted-Average Remaining Life in Years	Number Exercisable	Weighted-Average Exercise Price
100,000	$4.21	$4.21	3.76	75,000	$4.21
30,000	$4.78	$4.78	4.31	30,000	$4.78
200,000	$3.40	$3.40	5.22	100,000	$3.40
100,000	$4.05	$4.05	5.42	50,000	$4.05
430,000	$3.40-$4.78	$3.84	4.46	255,000	$3.93

(c) Warrants

On June 7, 2005, the Company granted 100,000 warrants to a consulting company as compensation for investor relations services at exercise prices as follows: 40,000 warrants at $3.50 per share, 20,000 warrants at $4.25 per share, 20,000 warrants at $4.75 per share and 20,000 warrants at $5 per share. The warrants have a term of five years and tranches vest proportionately at a rate of a total 8,333 warrants per month over a one year period. The warrants are being expensed over the performance period of one year. In February 2006, the Company terminated its contract with the consultant company providing investor relation services. The warrants granted under the contract were reduced time-proportionally to 83,330, based on the time in service by the consultant company.

11. Treasury Stock

In June 2006, the Company's Board of Directors approved a program to repurchase, from time to time, at management's discretion, up to 700,000 shares of the Company's common stock in the open market or in private transactions commencing on June 20, 2006 and continuing through December 15, 2006 at prevailing market prices. Repurchases will be made under the program using our own cash resources and will be in accordance with Rule 10b-18 under the Securities Exchange Act of 1934 and other applicable laws, rules and regulations. The Shemano Group is acting as agent for the Company stock repurchase program. As of June 30, 2007, the Company acquired 1,279,893 shares of its common stock at a cost of $2,117,711.

Pursuant to the unanimous consent of the Board of Directors in September 2006, the number of shares that may be purchased under the Repurchase Program was increased from 700,000 to 1,500,000 shares of common stock and the Repurchase Program was extended until October 1, 2007, or until the increased amount of shares is purchased.

Pursuant to the Sale and Purchase Agreement of Navigator, the Company received 622,531 shares of the Company’s common stock as partial consideration on February 16, 2007 (the Closing Date). The Company shares were valued at $1.34 per share, representing the closing price of the Company on the NASDAQ Capital Market on February 16, 2007. The Company intends to cancel the Emvelco common stock acquired during the disposition in the amount of $834,192.

12. Subsequent events

On July 11, 2007, the Company finalized an Agreement dated as of July 5, 2007 (the "Agreement") with ERC. Pursuant to the Agreement, ERC sold and conveyed to the Company, three (3) real estate properties (collectively, the "Properties") presently under construction as follows: a) certain property which has the address of 347 N. Laurel Avenue, Los Angeles, California 90048 (the "Laurel Property"); b) certain property which has the address of 360 N. Harper Avenue, Los Angeles, California 90048 (the "Harper Property"); and (c) certain property which has the address of 435 N. Edinburgh Avenue, Los Angeles, California 90048 (the "Edinburgh Property").

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The Properties were acquired by the Company "as is, where is", pursuant to All-Inclusive Purchase Money Deeds of Trust with Assignment of Rents for the total consideration of $5.6 million as follows: (i) the Laurel Property in consideration of securing indebtedness in the principal amount of $1,850,000, (ii) the Harper Property in consideration of securing indebtedness in the principal amount of $1,900,000, and (iii) the Edinburgh Property in consideration of securing indebtedness in the principal amount of $1,850,000.

Each of the All-Inclusive Purchase Money Deeds of Trust ("AIDT") encompasses the existing encumbrances on each of the Properties; therefore, the Company is not required to fund cash upon closing. Each of the AIDTs provides for repayment of the indebtedness evidenced by ERC's All Inclusive Promissory Notes which shall be due and payable on August 5, 2010 or upon sale of the Properties (whichever occurs first). In addition, the All-Inclusive Deeds of Trust as set forth above are subject and subordinate to those certain Deeds of Trust recorded in the name of East West Bank.

The Company agreed to complete construction on all three Properties.The Harper property development was completed, the Company received Certificate of Occupancy on July 17, 2007, and on July 20, 2007 the Company closed the sale of Harper property for $2,300,000 as gross proceeds. The two remaining properties are under development and the Company estimates they will be complete during the third quarter. Both remaining properties are in escrows with third parties for sale upon completion in cumulative amount of $6,650,000.

On July 16, 2007, the Company delivered a Notice of Exercise of Options ("Notice") to ERC, TIHG, Verge and Darren C. Dunckel, individual, President of ERC and/or representative of the foregoing parties.

The closing of the acquisitions set forth in the Notice is contingent upon the closing of that certain Agreement, dated as of June 5, 2007, by and between the Company, the Company's chief executive officer Yossi Attia, and Darren C. Dunckel (collectively, the "Investors"), and a third party, Upswing, Ltd., (the "Upswing Agreement"). Pursuant to the Upswing Agreement, the Investors intend to invest in an entity listed on the Tel Aviv Stock Exchange (the "Investment Target"). In addition, the Investors intend to transfer rights and control of various real estate projects to the Investment Target.

Pursuant to the Notice, the Company, subject to performance under the Upswing Agreement, intends to exercise its option (the "Verge Option") to purchase a multi-use condominium and commercial property in Las Vegas, Nevada, via the purchase and acquisition of all outstanding shares of common stock of Verge. The Company initially acquired the Verge Option pursuant to the Investment Agreement, dated as of June 19, 2006 (the "Investment Agreement"), between Verge, which was then known as AO Bonanza Las Vegas, Inc. and the Company. The Verge Option is exercisable in the amount of $15,000,000, payable by combination of the outstanding loan amount owing to the Company under the Investment Agreement, up to $10,000,000, and Company common stock valued at $5,000,000. The terms of the Verge Option exercise are different than the original terms set forth in the Investment Agreement.

Pursuant to the Notice, the Company, subject to performance under the Upswing Agreement, further intends to exercise its option (the "Sitnica Option") to purchase ERC's derivative rights and interest in Sitnica d.o.o. through ERC's holdings (one-third (1/3) interest) in AP Holdings Limited ("AP Holdings"), a company organized under the Companies (Jersey) Law 1991, which equates to a one-third interest in Sitnica d.o.o. (excluding ERC's interest in AP Holdings). The Sitnica Option is exercisable in the amount of $4,000,000, payable by reducing the outstanding loan amount owing to the Company under the Investment Agreement by $3,550,000 and reducing the Company's deposit with Shalom Atia, Trustee of AP Holdings, by $450,000.

On July 23, 2007, the Company finalized its second agreement with Appswing Ltd. (the "Appswing Agreement"). The Appswing Agreement effectuates certain of the terms and provisions set forth in the first agreement (the "First Agreement") with Upswing Ltd. The First Agreement was entered into on June 5, 2007 and reported on the Company's Form 8-K filed June 11, 2007. The First Agreement was entered into by and between the Company and Darren Dunckel (chief executive officer of ERC), and Appswing (translated as Upswing). The Appswing Agreement was entered into by and between AP Holdings Ltd. ("AP Holdings") and the Company (the "Investors") and Appswing Ltd. ("Appswing"). The brother of the chief executive officer of the Company is an equity owner in AP Holdings.

Pursuant to the Appswing Agreement, and as contemplated in the First Agreement, Appswing purchased control of an entity traded on the Tel-Aviv Stock Exchange named Kidron Industrial Holdings Ltd. ("Kidron"). The Investors and Appswing will effectuate a transaction (the "Transaction") pursuant to which the Investors will acquire 72.11% of Kidron (to be allocated 60% to the Company, and 40% to AP Holdings), in exchange for the transfer of the rights to certain real estate projects in Las Vegas and Croatia. Appswing will advise the Investors on the steps necessary to effectuate the Transaction. Following the closing of the Transaction (the "Closing"), Kidron will undertake a financing to raise additional capital (the "Financing").

Appswing will receive up to $1,000,000 (plus value added tax as applicable) in consideration from the Investors, payable as follows: (a) $250,000 paid to Appswing in June 2007 under the First Agreement (all of which was paid by the Company) (which shall be repayable with 12% interest if the Transaction does not close by September 2007 as a result of a breach by Appswing) and (b) $750,000 at the completion of the Financing.

In addition, upon the Closing, the Investors will purchase additional shares of Kidron, equal to approximately 4% of the outstanding shares of Kidron (to be allocated 60% to the Company and 40% to AP Holdings) from Appswing, for $3,250,000, payable as follows: (a) $1,250,000.00 upon Closing, and (b) $2,000,000.00 within 30 days of Closing.

If the Investors elect not to effect the Transaction, the Appswing Agreement will be terminated, and the Company's $250,000 initial payment made in June 2007 will be forfeited.

On July 19, 2007, as contemplated in the Appswing Agreement, the Company also entered into an agreement by and between Kidron and the Investors (the "Kidron Agreement"). The Kidron Agreement provides that the Investors will transfer certain interests in real estate projects in Las Vegas and Croatia to Kidron in consideration for shares equal to 72.11% of the issued capital stock of Kidron. The shares will be allocated 60% to the Company and 40% to AP Holdings. Further, Kidron will issue shares to Appswing, constituting 13.66% of the issued capital stock of Kidron.

The closing of the Kidron Agreement is subject to the completion of due diligence by the Investors and other conditions.

ITEM 2. Management's Discussion and Analysis of Financial Condition and Results of Operations

Overview

Emvelco operates in the US. For the period from June 11, 2006 through December 30, 2006, ERC was a wholly owned subsidiary of Emvelco. On December 31, 2006, the Company entered into an Exchange Agreement with TIHG, whereby TIHG became the primary beneficiary of ERC. Thus, the Company is not required to consolidate ERC, but rather report the Company's interest in ERC by using the equity method. On May 14, 2007, the Company entered into a Stock Transfer and Assignment of Contract Rights Agreement (the "ERC Agreement") with ERC, ERC's principal shareholder TIHG and ERC's wholly owned subsidiary Verge. Pursuant to the Agreement, the Company transferred and conveyed its 1,000 Shares (representing a 43.33% interest) (the "ERC Shares") in ERC to TIHG to submit to ERC for cancellation and return to Treasury. ERC, TIHG and Verge agreed to assign (the "Assignment") to the Company all rights in and to that certain Investment Agreement, dated as June 19, 2006, and all Amendments thereto (collectively, the "Investment Agreement") wherein ERC (from funds available to ERC from the Company) agreed to provide secured loans to Verge for the construction of a multi-use condominium and commercial property in Las Vegas, Nevada (the "Verge Property").

The Company's position is based on a detailed analysis conducted by management of FASB Interpretation No. 46R: Consolidation of Variable Interest Entities, an interpretation of ARB No. 51 ("FIN 46R"), the accounting pronouncements governing consolidation.

Under its FIN 46R analysis, the Company determined that ERC is a variable interest entity. This in turn required a determination as to which enterprise is the primary beneficiary. The Company determined that TIHG, rather than Emvelco, is the primary beneficiary. The Company performed an analysis of the calculated expected losses of ERC. Of these amounts 56.67% was allocated to TIHG. Because Emvelco is not the primary beneficiary of ERC, Emvelco should not consolidate ERC under FIN 46R, but should report the 43.33% interest in ERC using the equity method. Accordingly, TIHG should consolidate ERC.

As a result of the Company's analysis set forth above, the Company determined that, under FIN 46R, the Company will not consolidate ERC for the year ended December 31, 2006.

On October 11, 2006, the Company committed itself in the financing of Micrologic, Inc. ("Micrologic"), a Nevada corporation, engaged in the design and production of Electronic Design Automation ("EDA") applications and Integrated Circuit ("IC") design processes; specifically, the development and production of the NanoToolBox™ tools suite, which is a smart platform designed to accelerate IC's design time and shrink time to market factor. The agreement provides for an initial investment by the Company of up to $1,000,000, with warrants to purchase additional equity for additional investment. The Company owns 25.10% of Micrologic; however such equity positions might be revised contingent upon the exercise of the warrants. As of June 30, 2007, $300,000 was transferred as part of this commitment, and no warrants were issued.

The Company's interest in Micrologic has been consolidated at June 30, 2007 in accordance with FIN46R, "Consolidation of Variable Interest Entities". The Company is the primary beneficiary of Micrologic due to the VIE's reliance on Emvelco to finance its' ongoing business and software development activities.

On December 15, 2005, our Board of Directors decided to sell 100% of Euroweb Internet Szolgaltato Rt. ("Euroweb Hungary") and Euroweb Romania S.A. ("Euroweb Romania"). On December 19, 2005, the Company entered into a share purchase agreement with third party - Invitel Tavkozlesi Szolgaltato Rt. ("Invitel"), a Hungarian joint stock company, to sell 100% of the Company's interest in Euroweb Hungary and Euroweb Romania. The closing of the sale of Euroweb Hungary and Euroweb Romania occurred on May 23, 2006 upon our receipt of the first part of the purchase price of $29,400,000. The remaining part of the purchase price of $613,474 was fully paid in two

installments: $232,536 in June and $380,938 in the beginning of July 2006. The purchase price was partly utilized for the repayment of $6,044,870 Commerzbank loan in order to ensure debt free status of the subsidiaries, and partly for settlement of $2,130,466 of transaction costs.

On February 16, 2007, the Company completed the sale of Navigator for $3,200,000 in cash and the transfer to the Company of 622,531 shares of the Company. The closing of the sale of Navigator occurred on February 16, 2007. On May 3, 2007 the Company surrendered said 622,531 stock certificates together with stock powers to American Stock Transfer & Trust Company the Company’s transfer agent for return to Treasury and cancellation.

The sale of Euroweb Slovakia, Euroweb Hungary, Euroweb Romania and Navigator met the criteria for presentation as discontinued operations under the provisions of Statement of Financial Accounting Standards ("SFAS") No. 144, "Accounting for the Impairment or Disposal of Long-Lived Assets" (“SFAS 144”). Therefore, Euroweb Slovakia, Euroweb Hungary, Euroweb Romania and Navigator are reclassified as discontinued operations in the financial statements of the Company in 2006.

The Company operates in financial investment in real estate development for subsequent sales, investment and financing activities, directly or through affiliates currently in the USA.

In June 2006, the Company commenced operations in financial investments in the real estate industry through ERC and its subsidiaries. ERC has commenced developments in the real estate industry, which must satisfy the parameters set by the Board of Directors as follows:

- Any investment in the real estate opportunity (the “Proposed RE Investment”), including loans, shall not exceed a planned period of three years;
    - The expected return on investment on the Proposed RE Investment will be at minimum 15% per year;
- The Proposed RE Investment will not be leveraged in excess of $1.50 for each $1.00 invested in equity; and
- Each Proposed RE Investment will have a clear exit strategy (i.e. purchase, development and sale) and no Proposed RE Investment intent will be to acquire income producing real estate.

As stated above, on May 14, 2007, the Company entered into the ERC Agreement pursuant to which the Company transferred and conveyed the ERC Shares to TIHG to submit to ERC for cancellation and return to treasury. ERC, TIHG and Verge agreed to assign the Assignment.

The consideration payable to the Company under the Stock Transfer Agreement is $500,000, which in TIHG's discretion, may be added to the outstanding loan amount owing to the Company by ERC (the "Loan Amount"). As of May 14, 2007, the current outstanding Loan Amount owing to the Company is approximately $12 million. Under the Stock Transfer Agreement, in no event shall the Loan Amount exceed eighty percent (80%) of the fair market value of the Verge Property. Pursuant to the Stock Transfer Agreement, a current appraisal of the Verge Property was presented to the Company on May 22, 2007, valuing the Verge Property at $14,800,000. The effective date of the Stock Transfer Agreement is January 1, 2007 (the "Effective Date"). All rights assigned to the Company under the Investment Agreement will be considered to be assigned as of the Effective Date. Accordingly, as of the Effective Date, the Company shall be the sole secured and primary beneficiary under the Investment Agreement.

As of the Effective Date, under the Investment Agreement, each loan made to Verge is due on demand or upon maturity on January 14, 2008. If the Company requests that the funds be paid on demand prior to maturity, then Verge shall be entitled to reduce the amount requested to be prepaid by 10%. The 10% discount will be paid in the form of shares of common stock of the Company, which will be computed by dividing the dollar amount of the 10% discount by the market price of the Company's shares of common stock. The terms of the loans require that the Company, be paid-off the greater of (i) the principal including 12% interest per annum or (ii) 33% of all gross profits derived from the Verge Property. In addition, the Company has the right to acquire the Verge Property for a purchase price of $15,000,000 through January 1, 2015. The purchase is payable in $10,000,000 in cash and $5,000,000 in shares of common stock of the Company or all cash per the Company’s discretion.

On July 16, 2007, the Company delivered Notice of Exercise of Options ("Notice") to Emvelco RE Corp., a Nevada corporation ("ERC"), The International Holdings Group Ltd., a Marshall Islands corporation, Verge Living Corporation, a Nevada corporation ("Verge") and Darren C. Dunckel, individual, President of ERC and/or representative of the foregoing parties.

The closing of the acquisitions set forth in the Notice is contingent upon the closing of the Agreement, dated as of June 5, 2007, by and between the Company, the Company's chief executive officer Yossi Attia, and Darren C. Dunckel (collectively, the "Investors"), and a third party, Upswing, Ltd., (the "Upswing Agreement"). Pursuant to the Upswing Agreement, the Investors intend to invest in an entity listed on the Tel Aviv Stock Exchange (the "Investment Target"). In addition, the Investors intend to transfer rights and control of various real estate projects to the Investment Target.

Pursuant to the Notice, the Company, subject to performance under the Upswing Agreement, intends to exercise its option (the "Verge Option") to purchase a multi-use condominium and commercial property in Las Vegas, Nevada, via the purchase and acquisition of all outstanding shares of common stock of Verge. The Company initially acquired the Verge Option pursuant to that certain Investment Agreement, dated as of June 19, 2006 (the "Investment Agreement"), between AO Bonanza Las Vegas, Inc. (currently known as Verge Living Corporation) and the Company. The Verge Option is exercisable in the amount of $15,000,000, payable by combination of the outstanding loan amount owing to the Company under the Investment Agreement, up to $10,000,000, and Company common stock valued at $5,000,000. The terms of the Verge Option exercise are different than the original terms set forth in the Investment Agreement.

Pursuant to the Notice, the Company, subject to performance under the Upswing Agreement, further intends to exercise its option (the "Sitnica Option") to purchase ERC's derivative rights and interest in Sitnica d.o.o. through ERC's holdings (one-third (1/3) interest) in AP Holdings Limited ("AP Holdings"), a company organized under the Companies (Jersey) Law 1991, which equates to a one-third interest in Sitnica d.o.o. (excluding ERC's interest in AP Holdings). The Sitnica Option is exercisable in the amount of $4,000,000, payable by reducing the outstanding loan amount owing to the Company under the Investment Agreement by $3,550,000 and reducing the Company's deposit with Shalom Atia, Trustee of AP Holdings, by $450,000.

The Board of Directors of the Company has approved the Notice and ratified the transactions thereunder pursuant to Consent of the Board of Directors dated July 16, 2007; except that Yossi Attia abstained with respect to the vote and ratification of the Sitnica Option as his brother is an equity owner in AP Holdings.

On July 23, 2007, the Company finalized its second agreement with Appswing Ltd. (the "Appswing Agreement"). The Appswing Agreement effectuates certain of the terms and provisions set forth in the first agreement (the "First Agreement") with Upswing Ltd.. The First Agreement was entered into on June 5, 2007 and reported on the Company's Form 8-K filed June 11, 2007. The First Agreement was entered into by and between the Company and Darren Dunckel (chief executive officer of ERC), and Appswing (translated as Upswing). The Appswing Agreement was entered into by and between AP Holdings Ltd. ("AP Holdings") and the Company (the "Investors") and Appswing Ltd. ("Appswing"). The brother of the chief executive officer of the Company is an equity owner in AP Holdings.

Pursuant to the Appswing Agreement, and as contemplated in the First Agreement, Appswing purchased control of an entity traded on the Tel-Aviv Stock Exchange named Kidron Industrial Holdings Ltd. ("Kidron"). The Investors and Appswing will effectuate a transaction (the "Transaction") pursuant to which the Investors will acquire 72.11% of Kidron (to be allocated 60% to the Company, and 40% to AP Holdings), in exchange for the transfer of the rights to certain real estate projects in Las Vegas and Croatia. Appswing will advise the Investors on the steps necessary to effectuate the Transaction. Following the closing of the Transaction (the "Closing"), Kidron will undertake a financing to raise additional capital (the "Financing").

Appswing will receive up to $1,000,000 (plus value added tax as applicable) in consideration from the Investors, payable as follows: (a) $250,000 paid to Appswing in June 2007 under the First Agreement (all of which was paid by the Company) which shall be repayable with 12% interest if the Transaction does not close by September 2007 as a result of a breach by Appswing, and (b) $750,000 at the completion of the Financing.

In addition, upon the Closing, the Investors will purchase additional shares of Kidron, equal to approximately 4% of the outstanding shares of Kidron (to be allocated 60% to the Company and 40% to AP Holdings) from Appswing, for $3,250,000, payable as follows: (a) $1,250,000.00 upon Closing, and (b) $2,000,000.00 within 30 days of Closing.

If the Investors elect not to effect the Transaction, the Appswing Agreement will be terminated, and the Company's $250,000 initial payment made in June 2007 will be forfeited.

On July 19, 2007, as contemplated in the Appswing Agreement, the Company also entered into an agreement by and between Kidron and the Investors (the "Kidron Agreement"). The Kidron Agreement provides that the Investors will transfer certain interests in real estate projects in Las Vegas and Croatia in consideration of shares equal to 72.11% of the issued capital stock of Kidron. The shares will be allocated 60% to the Company and 40% to AP Holdings. Further, Kidron will issue shares to Appswing constituting 13.66% of the issued capital stock of Kidron.

The closing of the Kidron Agreement is subject to the completion of due diligence by the Investors and other conditions, including the approval of an agreement pursuant to which Mr. Yossi Attia, chief executive officer of the Company, will serve as chief executive officer of Kidron, and the approval of an agreement pursuant to which Mr. Shalom Attia, Mr. Yossi Attia's brother, will serve as Vice President to Kidron's operations in Europe. Mr. Yossi Attia will continue to serve as the chief executive officer of the Company.

The Board of Directors of the Company have approved the Appswing Agreement and the Kidron Agreement and ratified the transactions thereunder. Yossi Attia abstained with respect to the votes.

In June 2006, the Company's Board of Directors approved a program to repurchase, from time to time, at management's discretion, up to 700,000 shares of Euroweb's common stock in the open market or in private transactions commencing on June 20, 2006 and continuing through December 15, 2006 at prevailing market prices. Repurchases will be made under the program using our own cash resources and will be in accordance with Rule 10b-18 under the Securities Exchange Act of 1934 and other applicable laws, rules and regulations. The Shemano Group act as agent for our stock repurchase program.

Pursuant to the unanimous consent of the Board of Directors in September 2006, the number of shares that may be purchased under the Repurchase Program was increased from 700,000 to 1,500,000 shares of common stock and the Repurchase Program was extended until October 1, 2007 or until the increased amount of shares is purchased.

As of June 30, 2007, the Company held 1,279,893 treasury shares at a cost of $2,117,711.

Acquisitions and disposals

(a) On December 31, 2006, the Company and its subsidiary ERC entered into an Agreement and Plan of Exchange with Verge and its sole shareholder, TIHG. Pursuant to the Exchange Agreement, ERC issued shares to TIHG in exchange for 100% of the outstanding securities of Verge. After the exchange, the Company owned 43.33% of ERC, TIHG owned 56.67% and Verge became a wholly-owned subsidiary of ERC.

In accordance with FAS141, *Business Combinations*, the transaction was valued based on the fair value of Verge, the acquired company, which was supported by a current appraisal at the time of the transaction.

(b) Disposal of Euroweb Hungary, Euroweb Romania, Navigator and ERC

On May 23, 2006, the closing of the sale of Euroweb Hungary and Euroweb Romania occurred upon our receipt of the first part of the purchase price of $29,400,000. The remaining part of the purchase price of $613,474 was fully paid in two installments: $232,536 in June and $380,938 in the beginning of July 2006. The purchase price was partly utilized for the repayment of $6,044,870 Commerzbank loan in order to ensure debt free status of the subsidiaries, and partly for settlement of $2,130,466 of transaction costs.

On February 16, 2007, the Company completed the sale of Navigator for $3,200,000 in cash and the transfer to the Company of 622,531 shares of the Company for cancellation. The closing of the sale of Navigator occurred on February 16, 2007. On May 3, 2007 the Company surrendered said 622,531 stock certificates together with stock powers to American Stock Transfer & Trust Company the Company's transfer agent for cancellation and return to Treasury.

On May 14, 2007, pursuant to the Stock Transfer Agreement, the Company transferred and conveyed its 1,000 Shares (representing a 43.33% interest) in ERC to TIHG to submit to ERC for cancellation and return to Treasury. ERC, TIHG and Verge agreed to assign to the Company all rights in and to the Investment Agreement.

(c) Acquisition of three assets under development

On July 11, 2007, the Company finalized an Agreement dated as of July 5, 2007 (the "Agreement") with Emvelco RE Corp., a Nevada corporation ("ERC"). Pursuant to the Agreement, ERC sold and conveyed to the Company, three (3) real estate properties (collectively, the "Properties") presently under construction as follows: a) That certain property which has the address of 347 N. Laurel Avenue, Los Angeles, California 90048 (the "Laurel Property"); b) That certain property which has the address of 360 N. Harper Avenue, Los Angeles, California 90048 (the "Harper Property"); and (c) That certain property which has the address of 435 N. Edinburgh Avenue, Los Angeles, California 90048 (the "Edinburgh Property").

The Properties were acquired by the Company "as is, where is", pursuant to All-Inclusive Purchase Money Deeds of Trust with Assignment of Rents for the total consideration of $5.6 million as follows: (i) the Laurel Property in consideration of securing indebtedness in the principal amount of $1,850,000, (ii) the Harper Property in consideration of securing indebtedness in the principal amount of $1,900,000, and (iii) the Edinburgh Property in consideration of securing indebtedness in the principal amount of $1,850,000.

Each of the All-Inclusive Purchase Money Deeds of Trust ("AIDT") encompasses the existing encumbrances on each of the Properties; therefore, the Company is not required to fund cash upon closing. Each of the AIDTs provides for repayment of the indebtedness evidenced by ERC's All Inclusive Promissory Notes which shall be due and payable on August 5, 2010 or upon sale of the Properties (whichever occurs first). In addition, the All-Inclusive Deeds of Trust as set forth above are subject and subordinate to those certain Deeds of Trust recorded in the name of East West Bank.

The Company has agreed to complete construction on all three Properties. The Harper property development was completed, the Company received Certificate of Occupancy on July 17, 2007, and on July 20, 2007 the Company closed the sale of Harper property for $2,300,000 as gross proceeds. The two remaining properties are under development and the Company estimates they will be complete during the third quarter. Both remaining properties are in escrows with third parties for sale upon completion in cumulative amount of $6,650,000.

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(d) Notice of Exercise of Options

On July 16, 2007, the Company delivered Notice of Exercise of Options ("Notice") to Emvelco RE Corp., a Nevada corporation ("ERC"), The International Holdings Group Ltd., a Marshall Islands corporation, Verge Living Corporation, a Nevada corporation ("Verge") and Darren C. Dunckel, individual, President of ERC and/or representative of the foregoing parties.

The closing of the acquisitions set forth in the Notice is contingent upon the closing of the Agreement, dated as of June 5, 2007, by and between the Company, the Company's chief executive officer Yossi Attia, and Darren C. Dunckel (collectively, the "Investors"), and a third party, Upswing, Ltd., (the "Upswing Agreement"). Pursuant to the Upswing Agreement, the Investors intend to invest in an entity listed on the Tel Aviv Stock Exchange (the "Investment Target"). In addition, the Investors intend to transfer rights and control of various real estate projects to the Investment Target.

Pursuant to the Notice, the Company, subject to performance under the Upswing Agreement, intends to exercise its option (the "Verge Option") to purchase a multi-use condominium and commercial property in Las Vegas, Nevada, via the purchase and acquisition of all outstanding shares of common stock of Verge. The Company initially acquired the Verge Option pursuant to that certain Investment Agreement, dated as of June 19, 2006 (the "Investment Agreement"), between AO Bonanza Las Vegas, Inc. (currently known as Verge Living Corporation) and the Company. The Verge Option is exercisable in the amount of $15,000,000, payable by combination of the outstanding loan amount owing to the Company under the Investment Agreement, up to $10,000,000, and Company common stock valued at $5,000,000. The terms of the Verge Option exercise are different than the original terms set forth in

the Investment Agreement.

Pursuant to the Notice, the Company, subject to performance under the Upswing Agreement, further intends to exercise its option (the "Sitnica Option") to purchase ERC's derivative rights and interest in Sitnica d.o.o. through ERC's holdings (one-third (1/3) interest) in AP Holdings Limited ("AP Holdings"), a company organized under the Companies (Jersey) Law 1991, which equates to a one-third interest in Sitnica d.o.o. (excluding ERC's interest in AP Holdings). The Sitnica Option is exercisable in the amount of $4,000,000, payable by reducing the outstanding loan amount owing to the Company under the Investment Agreement by $3,550,000 and reducing the Company's deposit with Shalom Atia, Trustee of AP Holdings, by $450,000.

The Board of Directors of the Company has approved the Notice and ratified the transactions thereunder pursuant to Consent of the Board of Directors dated July 16, 2007; except that Yossi Attia abstained with respect to the vote and ratification of the Sitnica Option as his brother is an equity owner in AP Holdings.

On July 23, 2007, the Company finalized its second agreement with Appswing Ltd. (the "Appswing Agreement"). The Appswing Agreement effectuates certain of the terms and provisions set forth in the first agreement (the "First Agreement") with Upswing Ltd... The First Agreement was entered into on June 5, 2007 and reported on the Company's Form 8-K filed June 11, 2007. The First Agreement was entered into by and between the Company and Darren Dunckel (chief executive officer of ERC), and Appswing (translated as Upswing). The Appswing Agreement was entered into by and between AP Holdings Ltd. ("AP Holdings") and the Company (the "Investors") and Appswing Ltd. ("Appswing"). The brother of the chief executive officer of the Company is an equity owner in AP Holdings.

Pursuant to the Appswing Agreement, and as contemplated in the First Agreement, Appswing purchased control of an entity traded on the Tel-Aviv Stock Exchange named Kidron Industrial Holdings Ltd. ("Kidron"). The Investors and Appswing will effectuate a transaction (the "Transaction") pursuant to which the Investors will acquire 72.11% of Kidron (to be allocated 60% to the Company, and 40% to AP Holdings), in exchange for the transfer of the rights to certain real estate projects in Las Vegas and Croatia. Appswing will advise the Investors on the steps necessary to effectuate the Transaction. Following the closing of the Transaction (the "Closing"), Kidron will undertake a financing to raise additional capital (the "Financing").

Appswing will receive up to $1,000,000 (plus value added tax as applicable) in consideration from the Investors, payable as follows: (a) $250,000 paid to Appswing in June 2007 under the First Agreement (all of which was paid by the Company) which shall be repayable with 12% interest if the Transaction does not close by September 2007 as a result of a breach by Appswing, and (b) $750,000 at the completion of the Financing.

In addition, upon the Closing, the Investors will purchase additional shares of Kidron, equal to approximately 4% of the outstanding shares of Kidron (to be allocated 60% to the Company and 40% to AP Holdings) from Appswing, for $3,250,000, payable as follows: (a) $1,250,000.00 upon Closing, and (b) $2,000,000.00 within 30 days of Closing.

If the Investors elect not to effect the Transaction, the Appswing Agreement will be terminated, and the Company's $250,000 initial payment made in June 2007 will be forfeited.

On July 19, 2007, as contemplated in the Appswing Agreement, the Company also entered into an agreement by and between Kidron and the Investors (the "Kidron Agreement"). The Kidron Agreement provides that the Investors will transfer certain interests in real estate projects in Las Vegas and Croatia in consideration of shares equal to 72.11% of the issued capital stock of Kidron. The shares will be allocated 60% to the Company and 40% to AP Holdings. Further, Kidron will issue shares to Appswing constituting 13.66% of the issued capital stock of Kidron.

The closing of the Kidron Agreement is subject to the completion of due diligence by the Investors and other conditions, including the approval of an agreement pursuant to which Mr. Yossi Attia, chief executive officer of the Company, will serve as chief executive officer of Kidron, and the approval of an agreement pursuant to which Mr. Shalom Attia, Mr. Yossi Attia's brother, will serve as Vice President to Kidron's operations in Europe. Mr. Yossi Attia will continue to serve as the chief executive officer of the Company.

The Board of Directors of the Company have approved the Appswing Agreement and the Kidron Agreement and ratified the transactions thereunder. Yossi Attia abstained with respect to the votes.

Plan of operation

The Company’s plan of operation for the next 12 months will include the following components:

We plan to finance and invest in development of ERC existing projects (Stanley, Huntley, Lorraine and Verge), including obtaining financing of Verge Living for the purpose of commencing or continuing the project in 2007. Our plan is to proceed with financial investment in real estate developments in the US. This phase of development will include the following elements:

(a) Attempting to take a financing role in raising bond or debt financing through Verge and AP Holdings if possible. Any cash receipt from financing will be utilized partly by the Company’s financial investment in real estate developments in the US. In connection with Verge and AP Holdings’ financing, the Company anticipates spending approximately $300,000 on professional fees over the next 12 months in order to pursue these attempts.

(b) Verge Project - Verge is pursuing construction loan and mezzanine financing for the Verge Property. The Company is seeking to participate in financing of a construction loan through a commercial bank and/or private investors potentially as equity holder via exercise of the Company option.

(c) The Company completed the sale of the Company’s ownership interest in ERC, pursuant to which all rights in and to the Investment Agreement were assigned to the Company. The Board of Directors wishes to maintain cash liquidity, and, therefore has instructed management to limit the line of credit provided to Verge as a percentage of the fair value of the Verge Property.

(d) The Company anticipates spending approximately $150,000 on professional fees over the next 12 months on the filing of a registration statement on Form SB-2 under the Securities Act of 1933, as amended.

(e) Subject to obtaining adequate financing, the Company anticipates that it will be spending approximately $5,000,000 over the next 12 month period pursuing its stated plan of investment operation. The Company’s present cash reserves are not sufficient for it to carry out its plan of operation without substantial additional financing. The Company is currently attempting to arrange for financing through financial arrangements that would enable it to proceed with its plan of investment operation.

(f) The Company will continue the treasury share repurchase program. Based on the stock price as of June 30, 2007, approximately $300,000 cash is needed for the completion of the program. The repurhase program however is contingent on the financial ability of the Company as well as available shares and share prices on the open market.

(g) The Company’s investment in Micrologic is expected to mature during 2007. The outstanding amount of commitment is $700,000. Micrologic believes it will have developed products in 2007 of which there is no guarantee. The Company owns 25.1% of Micrologic along with an option to acquire additional 24.9%. Upon actual sales or final tools development, if any, the Company will revaluate its option.

The Company's actual expenditures and business plan may differ from the one stated above. Its board of directors may decide not to pursue this plan as a whole or part of it. In addition, the Company may modify the plan based on available financing.

The US real estate market trends are toward a soft market in the last year. Management believes that the "softer market" is due to the Federal Reserve Bank Policy of raising interest rates (in order to depress inflation trends). Rising interest rates make financing more expensive, and more difficult to get. The Company anticipates that it will be spending approximately $5,000,000 over the next 12 month period pursuing its stated plan of investment operation. The Company believes that its liquidity will be enough for implementing its plan, and the Company anticipates that subject to actual pre-sales, it will obtain financing to complete its projects in the short-term as well as in the long-term. If actual sales are inadequate, the Company will not continue spending its existing cash, and therefore anticipates that it can avoid liquidity problems.

The Company's primary source of liquidity comes from divesting its ISP business in Central Eastern Europe, which was concluded on May 2006, when it completed the disposal of Euroweb Hungary and Euroweb Romania to Invitel. In February 2007, the Company closed the disposal of Navigator, which added approximately $3.2 million net of cash to its internal source of liquidity.

Our external source of liquidity is based on a project by project basis. The Company intends to obtain financial investment in land and construction loans from commercial lenders for its development activities.

The residential real estate markets in Southern California, Nevada and Croatia are more active during spring and summer. It is the Company's desire to complete its financial development during the summer, to increase the potential for a fast sale. In some jurisdictions, such as Nevada, regulations allow selling of units off-plans. The Company anticipates that these seasonal factors should not affect the Company's financial condition or results of operation, though they may moderately affect the liquidity position of the Company.

Critical Accounting Estimates

Our discussion and analysis of our financial condition and results of operations are based upon our consolidated financial statements that have been prepared in accordance with generally accepted accounting principles in the United States of America ("US GAAP"). This preparation requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses, and the disclosure of contingent assets and liabilities. US GAAP provides the framework from which to make these estimates, assumptions and disclosures. We choose accounting policies within US GAAP that management believes are appropriate to accurately and fairly report our operating results and financial position in a consistent manner. Management regularly assesses these policies in light of current and forecasted economic conditions. Although we believe that our estimates, assumptions and judgments are reasonable, they are based upon information presently available. Actual results may differ significantly from these estimates under different assumptions, judgments or conditions for a number of reasons. Our accounting policies are stated in Note 2 to the 2006 Consolidated Financial Statements. We identified the following accounting policies as critical to understanding the results of operations and representative of the more significant judgments and estimates used in the preparation of the consolidated financial statements: impairment of goodwill, allowance for doubtful accounts, acquisition related assets and liabilities, accounting of income taxes and analysis of FIN46R as well as FASB 67.

- Investment in Real Estate and Commercial Leasing Assets. Real estate held for sale and construction in progress is stated at the lower of cost or fair value less costs to sell and includes acreage, development, construction and carrying costs and other related costs through the development stage. Commercial leasing assets, which are held for use, are stated at cost. When events or circumstances indicate than an asset's carrying amount may not be recoverable, an impairment test is performed in accordance with the provisions of SFAS 144. For properties held for sale, if estimated fair value less costs to sell is less than the related carrying amount, then a reduction of the assets carrying value to fair value less costs to sell is required. For properties held for use, if the projected undiscounted cash flow from the asset is less than the related carrying amount, then a reduction of the carrying amount of the asset to fair value is required. Measurement of the impairment loss is based on the fair value of the asset. Generally, we determine fair value using valuation techniques such as discounted expected future cash flows.

Our expected future cash flows are affected by many factors including:

a) The economic condition of the Las Vegas, Nevada and Los Angeles, California market;

b) The performance of the real estate industry in the markets where our properties are located;

c) Our financial condition, which may influence our ability to develop our real estate; and

d) Governmental regulations.

Because any one of these factors could substantially affect our estimate of future cash flows, this is a critical accounting policy because these estimates could result in us either recording or not recording an impairment loss based on different assumptions. Impairment losses are generally substantial charges. We are currently in the beginning state of development of real estates, therefore no impairment is required. Any impairment charge would more likely than not have a material effect on our results of operations.

The estimate of our future revenues is also important because it is the basis of our development plans and also a factor in our ability to obtain the financing necessary to complete our development plans. If our estimates of future cash flows from our properties differ from expectations, then our financial and liquidity position may be compromised, which could result in our default under certain debt instruments or result in our suspending some or all of our development activities.

- Allocation of Overhead Costs. We periodically capitalize a portion of our overhead costs and also allocate a portion of these overhead costs to cost of sales based on the activities of our employees that are directly engaged in these activities. In order to accomplish this procedure, we periodically evaluate our "corporate" personnel activities to see what, if any, time is associated with activities that would normally be capitalized or considered part of cost of sales. After determining the appropriate aggregate allocation rates, we apply these factors to our overhead costs to determine the appropriate allocations. This is a critical accounting policy because it affects our net results of operations for that portion which is capitalized. In accordance with paragraph 7 of SFAS No. 67, we only capitalize direct and indirect project costs associated with the acquisition, development and construction of a real estate project. Indirect costs include allocated costs associated with certain pooled resources (such as office supplies, telephone and postage) which are used to support our development projects, as well as general and administrative functions. Allocations of pooled resources are based only on those employees directly responsible for development (i.e. project manager and subordinates). We charge to expense indirect costs that do not clearly relate to a real estate project such as salaries and allocated expenses related to the Chief Executive Officer and Chief Financial Officer.

- Revenue Recognition. In accordance with SFAS No. 66, “Accounting for Sales of Real Estate,” we recognize revenues from property sales when the risks and rewards of ownership are transferred to the buyer, when the consideration received can be reasonably determined and when we have completed our obligations to perform certain supplementary development activities, if any exist, at the time of the sale. Consideration is reasonably determined and considered likely of collection when we have signed sales agreements and have determined that the buyer has demonstrated a commitment to pay. The buyer’s commitment to pay is supported by the level of their initial investment, our assessment of the buyer’s credit standing and our assessment of whether the buyer’s stake in the property is sufficient to motivate the buyer to honor its obligation to us. This is a critical accounting policy because for certain sales, we use our judgment to determine the buyer’s commitment to pay us and thus determine when it is proper to recognize revenues.

We recognize our rental income based on the terms of our signed leases with tenants on a straight-line basis. We recognize sales commissions and management and development fees when earned, as lots or acreages are sold or when the services are performed.

- Accounting for Income Taxes: We recognize deferred tax assets and liabilities for the expected future tax consequences of transactions and events. Under this method, deferred tax assets and liabilities are determined based on the difference between the financial statement and tax bases of assets and liabilities using enacted tax rates in effect for the year in which the differences are expected to reverse. If necessary, deferred tax assets are reduced by a valuation allowance to an amount that is determined to be more likely than not recoverable. We must make significant estimates and assumptions about future taxable income and future tax consequences when determining the amount of the valuation allowance. In addition, tax reserves are based on significant estimates and assumptions as to the relative filing positions and potential audit and litigation exposures related thereto. To the extent the Company establishes a valuation allowance or increases this allowance in a period, the impact will be included in the tax provision in the statement of operations.

Commitments and contingencies

Effective July 1, 2006, the Company entered into a five-year employment agreement with Yossi Attia as the President of ERC which commenced on July 1, 2006 and provides for annual compensation of $240,000 and an annual bonus of not less than $120,000 per year, as well as an annual car allowance for the same period. Mr. Attia will be entitled to a special bonus equal to 10% of the earnings before interest, depreciation and amortization (“EBITDA”) of ERC, which such bonus is payable in shares of common stock of the Company; provided, however, the special bonus is only payable in the event that Mr. Attia remains continuously employed by ERC and Mr. Attia shall not have sold shares of common stock of the Company on or before the payment date of the Special Bonus unless such shares were received in connection with the exercise of an option that was scheduled to expire within one year of the date of exercise. In addition, on August 14, 2006, the Company amended the Agreement to provide that Mr. Attia shall serve as the Chief Executive Officer of the Company for a term of two years commencing August 14, 2006 and granting annual compensation of $250,000 to be paid in the form of Company shares of common stock. The number of shares to be received by Mr. Attia was calculated based on the average closing price 10 days prior to the commencement of each employment year. Mr. Attia will receive 111,458 shares of the Company’s common stock for his first year service. No shares have been issued to date. The financial statements accrued the liability toward Mr. Attia employment agreements.

On May 31, 2007 the Company, ERC and Mr. Attia entered into a Memorandum of Understanding, pursuant to which, the August 14, 2006 amendment to Mr. Attia's employment agreement was terminated, and effective as of January 1, 2007, ERC's rights and obligations under Mr. Attia's employment agreement were transferred to the Company.

According to the Term Sheet that will be formally documented in an Agreement with associated exhibits, License Agreement and Warrants by and between the Company and Dr. Danny Rittman in connection with the formation and initial funding of Micrologic for the design and production of EDA applications and Integrated Circuit ("IC") design processes. The Term Sheet provides for an initial investment by the Company of up to $1,000,000, with warrants to purchase additional equity for additional investment. Initially, the Company owns 25.1% and Dr. Rittman owns 74.9% of Micrologic, Inc. but such equity positions would be revised depending upon the exercise of the warrants as follows: (1) Warrant A - the Company shall be granted a two year option to acquire an additional 10% of Micrologic for $1 million (2) Warrant B - the Company shall be granted a three year option to acquire an additional 15% of Micrologic for $3 million. The consideration of warrants A and B can be paid at the discretion of the Company, 50% in cash and 50% in the Company's shares. No warrants have been issued. The outstanding amount of the Company's investment in Micrologic is $300,000 as of June 30, 2007.

Off Balance Sheet Arrangements

There are no materials off balance sheet arrangements.

Results of Operations

Six Months Period Ended June 30, 2007 Compared to Six Months Period Ended June 30, 2006

Due to the new financial investment in real estate activity, which commenced in June 2006, discontinued operation presentation of Euroweb Hungary, Euroweb Romania, Euroweb Slovakia and Navigator, disposal of the Company's interest in ERC, and consolidation of Micrologic, the consolidated statements of operations for the periods ended June 30, 2007 and 2006 are not comparable. The financial figures for 2007 only include the corporate expenses of the Company's legal entity registered in the State of Delaware, as the Company commenced its financial investment in real estate related activity with related revenues and costs in June 2006.

Six months ended June 30,		**2007**		**2006**
Total revenues	$	0	$	0

Emvelco is not the primary beneficiary of ERC. As such Emvelco will not be required to consolidate ERC under FIN 46R. ERC Profit and Loss activities for the period ended on June 30, 2006 were fully consolidated into the Company's profit and loss statement as ERC was wholly owned subsidiary of the Company.

Cost of revenues (excluding depreciation and amortization)

The following table summarizes cost of revenues (excluding depreciation and amortization) for the six months ended June 30, 2007 and 2006:

Six months ended June 30,		**2007**		**2006**
Total cost of revenues	$	0	$	0

The Company is currently in the beginning phase of financial investment in real estate development; therefore no cost of revenues occurred.

Compensation and related costs

The following table summarizes compensation and related costs for the six months ended June 30, 2007 and 2006:

Six months ended June 30,		**2007**		**2006**
Compensation and related costs	$	238,546	$	1,469,412

Overall compensation and related costs decreased by 84%, or $1,230,866 primarily due to changes in the treatment of stock options to the CEO in accordance with SFAS No. 123R, “Share-Based Payment” (“SFAS 123R”), as well as the sales of our European activities decrease materially our compensation and related costs.

Severance costs

The following table summarizes severance costs for the six months ended June 30, 2007 and 2006:

Six months ended June 30,		**2007**		**2006**
Severance costs	$	0	$	750,000

On May 24, 2006, the Company entered into a Severance Agreement with Mr. Toro. In consideration for Mr. Toro agreeing to relinquish and release all rights and claims under the employment agreement, including the payment of his annual salary, the Company agreed to pay Mr. Toro a one-time settlement fee of $750,000. Mr. Toro submitted his resignation as Chief Executive Officer and Director of the Company effective June 1, 2006. The severance was paid in full in May 2006.

Consulting, director and professional fees

The following table summarizes consulting and professional fees for the six months ended June 30, 2007 and 2006:

Six months ended June 30,		**2007**		**2006**
Consulting, director and professional fees	$	430,684	$	898,030

Overall consulting, professional and director fees decreased by 52%, or $467,346, primarily as the result of the new Director compensation policy, compensation charge on stock option to the Directors in accordance with SFAS 123R and decrease in relation to the cost of several consultants, investment bankers, advisors, accounting and lawyers fee over last period.

Other selling, general and administrative expenses

The following table summarizes other selling, general and administrative expenses for the six months ended June 30, 2007 and 2006:

Six months ended June 30,		**2007**		**2006**
Other selling, general and administrative expenses	$	203,430	$	701,164

Overall, other selling, general and administrative expenses decreased by 71%, or $497,734, primarily attributable to saving on costs in lieu of disposals.

Software development expense

The following table summarizes software development expense for the six months ended June 30, 2007 and 2006:

Six months ended June 30,		**2007**		**2006**
Software development expense	$	98,900	$	0

Software development expense was incurred by Micrologic for the design and development of Electronic Design Automation (“EDA”) applications and Integrated Circuit (“IC”) design processes; specifically, the development and production of the NanoToolBox™ tools suite.

Interest income and expense

The following table summarizes interest income and expense for the six months ended June 30, 2007 and 2006:

Six months ended June 30,		**2007**		**2006**
Interest income	$	889,175	$	0
Interest expense	$	(137,329)	$	0

The increase in interest income is attributable to the Company investing proceeds on the sale of Euroweb Hungary and Euroweb Romania in money market funds and certificate of deposits pending establishment of the real estate development business. The increase in interest expense is due to the increase line of credit outstanding during the six months ended June 30, 2007.

Three Months Period Ended June 30, 2007 Compared to Three Months Period Ended June 30, 2006

Due to the new financial investment in real estate activity, which commenced in June 2006, discontinued operation presentation of Euroweb Hungary, Euroweb Romania, Euroweb Slovakia and Navigator, disposal of the Company’s interest in ERC, and consolidation of Micrologic, the consolidated statements of operations for the periods ended June 30, 2007 and 2006 are not comparable. The financial figures for 2007 only include the corporate expenses of the Company’s legal entity registered in the State of Delaware, as the Company commenced its financial investment in real estate related activity with related revenues and costs in June 2006.

Three months ended June 30,		**2007**		**2006**
Total revenues	$	0	$	0

Emvelco is not the primary beneficiary of ERC. As such Emvelco will not be required to consolidate ERC under FIN 46R. ERC Profit and Loss activities for the period ended on June 30, 2006 were fully consolidated into the Company's profit and loss statement as ERC was wholly owned subsidiary of the Company.

Cost of revenues (excluding depreciation and amortization)

The following table summarizes cost of revenues (excluding depreciation and amortization) for the three months ended June 30, 2007 and 2006:

Three months ended June 30,		**2007**		**2006**
Total cost of revenues	$	0	$	0

The Company is currently in the beginning phase of financial investment in real estate development; therefore no cost of revenues occurred.

Compensation and related costs

The following table summarizes compensation and related costs for the three months ended June 30, 2007 and 2006:

Three months ended June 30,		**2007**		**2006**
Compensation and related costs	$	157,358	$	707,646

Overall compensation and related costs decreased by 78%, or $550,208 primarily due to changes in the treatment of stock options to the CEO in accordance with SFAS No. 123R, "Share-Based Payment" ("SFAS 123R"), as well as the sales of our European activities decrease materially our compensation and related costs.

Severance costs

The following table summarizes severance costs for the three months ended June 30, 2007 and 2006:

Three months ended June 30,		**2007**		**2006**
Severance costs	$	0	$	750,000

On May 24, 2006, the Company entered into a Severance Agreement with Mr. Toro. In consideration for Mr. Toro agreeing to relinquish and release all rights and claims under the employment agreement, including the payment of his annual salary, the Company agreed to pay Mr. Toro a one-time settlement fee of $750,000. Mr. Toro submitted his resignation as Chief Executive Officer and Director of the Company effective June 1, 2006. The severance was paid in full in May 2006.

Consulting, director and professional fees

The following table summarizes consulting and professional fees for the three months ended June 30, 2007 and 2006:

Three months ended June 30,		**2007**		**2006**
Consulting, director and professional fees	$	221,613	$	476,354

Overall consulting, professional and director fees decreased by 53%, or $254,741, primarily as the result of the new Director compensation policy, compensation charge on stock option to the Directors in accordance with SFAS 123R and decrease in relation to the cost of several consultants, investment bankers, advisors, accounting and lawyers fee over last period.

Other selling, general and administrative expenses

The following table summarizes other selling, general and administrative expenses for the three months ended June 30, 2007 and 2006:

Three months ended June 30,		**2007**		**2006**
Other selling, general and administrative expenses	$	128,268	$	421,731

Overall, other selling, general and administrative expenses decreased by 70%, or $293,463, primarily attributable to saving on costs in lieu of disposals.

Software development expense

The following table summarizes software development expense for the three months ended June 30, 2007 and 2006:

Three months ended June 30,		**2007**		**2006**
Software development expense	$	98,900	$	0

Software development expense was incurred by Micrologic for the design and development of Electronic Design Automation (“EDA”) applications and Integrated Circuit (“IC”) design processes; specifically, the development and production of the NanoToolBox™ tools suite.

Interest income and expense

The following table summarizes interest income and expense for the three months ended June 30, 2007 and 2006:

Three months ended June 30,		**2007**		**2006**
Interest income	$	270,770	$	0
Interest expense	$	(80,478)	$	0

The increase in interest income is attributable to the Company investing proceeds on the sale of Euroweb Hungary and Euroweb Romania in money market funds and certificate of deposits pending establishment of the real estate development business. The increase in interest expense is due to the increase line of credit outstanding during the three months ended June 30, 2007.

Liquidity and Capital Resources

The Company currently anticipates that its available cash resources will be sufficient to meet its presently anticipated working capital requirements for at least the next 12 months

As of June 30, 2007, our cash, cash equivalents and marketable securities were approximately $71,000, a decrease of approximately $2.8 million from the end of fiscal year 2006. The decrease in our cash, cash equivalents and marketable securities is the result of our investment policy.

Cash flow provided by/(used in) operating activities for the six months ended June 30, 2007 was $(1,113,019) and $(2,272,490) for the same period last year. The change is due to disposal of operations of some units incurring losses.

Cash flow provided by/(used in) investing activities for the six months ended June 30, 2007 and 2006 was $(4.2) million and $18.5 million respectively. The change was due to the net proceeds of the sale of Euroweb Hungary and Euroweb Romania being received in the prior year.

Cash provided by/(used in) financing activities was $2.5 million for the six months ended June 30, 2007 and $(182) thousand for the six months ended June 30, 2006. This increase is due to increased funding to establish loans to Verge Living Corp in the current period.

The Company currently anticipates that its available cash resources will be sufficient to meet its presently anticipated working capital and capital expenditure requirements for at least the next 12 months.

The Company holds restricted Certificates of Deposit (CD’s) with the Bank to access a revolving line of credit. These deposits are interest bearing and approximated $8.3 million as of June 30, 2007.

In the event the Company makes future acquisitions or investments, additional bank loans or fund raising may be used to finance such future acquisitions. The Company may consider the sale of non-strategic assets.

Inflation and Foreign Currency

The Company maintains its books in local currency: Hungarian Forint for Navigator and US Dollars for the Parent Company registered in the State of Delaware.

The Company’s operations are primarily in the United States through its wholly owned subsidiary. All the Company’s customers were in Hungary. As a result, fluctuations in currency exchange rates may significantly affect the Company's sales, profitability and financial position when the foreign currencies, primarily the Hungarian Forint, of its international operations are translated into U.S. dollars for financial reporting. In additional, we are also subject to currency fluctuation risk with respect to certain foreign currency denominated receivables and payables. Although the Company cannot predict the extent to which currency fluctuations may or will affect the Company's business and financial position, there is a risk that such fluctuations will have an adverse impact on the Company's sales, profits and financial position. Because differing portions of our revenues and costs are denominated in foreign currency, movements could impact our margins by, for example, decreasing our foreign revenues when the dollar strengthens and not correspondingly decreasing our expenses. The Company does not currently hedge its currency exposure. In the future, we may engage in hedging transactions to mitigate foreign exchange risk.

The translation of the Company’s subsidiaries forint denominated balance sheets into U.S. dollars, as of March 31, 2006, has been affected by the weakening of the Hungarian forit against the U.S. dollar from 213.58 as of December 31, 2005, to 219.20 as of March 31, 2006, an approximate 3% depreciation in value. The average Hungarian forit/U.S. dollar exchange rates used for the translation of the subsidiaries forint denominated statements of operations into U.S.

dollars, for the three months ended March 31, 2006 were 213.52.

Effect of Recent Accounting Pronouncements

In September 2006, the SEC issued SAB No. 108, "Considering the Effects of Prior Year Misstatements when Qualifying Misstatements in Current Year Financial Statements" ("SAB 108") which provides interpretive guidance on the consideration of the effects of prior year misstatements in quantifying current year misstatements for the purpose of a materiality assessment. SAB 108 is effective for companies with fiscal years ending after November 15, 2006 and is required to be adopted by the Company in fiscal 2007. However, early application is encouraged in any report for an interim period of the first fiscal year ending after November 15, 2006, filed after the publication of this guidance. Management is currently assessing the impact of the adoption of SAB 108.

In September 2006, the FASB issued SFAS No. 157, "Fair Value Measurements" ("SFAS 157"). SFAS 157 defines fair value, establishes a framework for measuring fair value in generally accepted accounting principles, and expands disclosures about fair value measurements. This Statement applies under other accounting pronouncements that require or permit fair value measurements, the FASB having previously concluded in those accounting pronouncements that fair value is the relevant measurement attribute. Accordingly, this Statement does not require any new fair value measurements. SFAS 157 is effective for financial statements issued for fiscal years beginning after November 15, 2007, and interim periods within those fiscal years. This Statement is required to be adopted by the Company on July 1, 2008. Management is currently assessing the impact of the adoption of this Statement.

In February 2007, the FASB issued SFAS No. 159, "The Fair Value Option for Financial Assets and Financial Liabilities—including an amendment of FASB Statement No. 115" ("SFAS 159"). SFAS 159 permits entities to choose to measure many financial instruments and certain other items at fair value. This statement provides entities the opportunity to mitigate volatility in reported earnings caused by measuring related assets and liabilities differently without having to apply complex hedge accounting provisions. This Statement is effective as of the beginning of an entity's first fiscal year that begins after November 15, 2007. Management is currently evaluating the impact of adopting this Statement.

Forward-Looking Statements

When used in this Form, in other filings by the Company with the SEC, in the Company's press releases or other public or stockholder communications, or in oral statements made with the approval of an authorized executive officer of the Company, the words or phrases "would be," "will allow," "intends to," "will likely result," "are expected to," " continue," "is anticipated," "estimate," "project," or similar expressions are intended to identify "forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995.

The Company cautions readers not to place undue reliance on any forward-looking statements, which speak only as of the date made, are based on certain assumptions and expectations which may or may not be valid or actually occur, and which involve various risks and uncertainties, including but not limited to the risks set forth above. See "Risk Factors." In addition, sales and other revenues may not commence and/or continue as anticipated due to delays or otherwise. As a result, the Company's actual results for future periods could differ materially from those anticipated or projected.

Unless otherwise required by applicable law, the Company does not undertake, and specifically disclaims any obligation, to update any forward-looking statements to reflect occurrences, developments, unanticipated events or circumstances after the date of such statement.

Item 3. Controls and Procedures

As of June 30, 2007, an evaluation was performed under the supervision and with the participation of the Company's management, including the Chief Executive Officer, the Principal Financial Officer and the Audit Committee members, of the effectiveness of the design and operation of the Company's disclosure controls and procedures. Based on that evaluation, the Company's management, including the Chief Executive Officer and the Principal Financial Officer concluded that the Company's disclosure controls and procedures were effective as of June 30, 2007. There have been no significant changes in the Company's internal controls or in other factors that could significantly affect internal controls in the quarter ended March 31, 2007 that materially affected or are reasonably likely to materially affect the Company’s internal controls.
As the Company disclosed in its Form 8-K filed on April 30, 2007, on April 25, 2007, Deloitte Kft. (the "Former Auditor") advised the Company that it has resigned as the Company's independent auditor. The Former Auditor maintained, among other things, that the Company failed to provide adequate records with respect to certain transactions. The Company disputes this contention and maintains that its disclosure controls and procedures were effective as of March 31, 2007. The Former Auditor furnished a letter to the Company, which letter was filed May 14, 2007, as an exhibit to Form 8-K/A.

Notwithstanding the foregoing, on April 19, 2007, the Company received a Nasdaq Staff Determination (the "Determination") indicating that the Company has failed to comply with the requirement for continued listing set forth in Marketplace Rule 4310(c)(14) requiring the Company to file its Form 10-KSB for the year ended December 31, 2006 with the Securities and Exchange Commission and that its securities are, therefore, subject to delisting from the Nasdaq Capital Market. The Company requested and received a hearing before a Nasdaq Listing Qualifications Panel (the "Panel") to review the Determination.

On May 17, 2007, the Company received a Nasdaq Additional Staff Determination (the “Additional Determination”) indicating that the Company has failed to comply with the requirement for continued listing set forth in Marketplace Rule 4310(c)(14) requiring the Company to file its Form 10-QSB for the quarter ended March 31, 2007 with the Securities and Exchange Commission and that that this failure serves as an additional basis for why its securities are subject to delisting from the Nasdaq Capital Market. The Company reviewed the Additional Determination at its Panel hearing, which took place on May 31, 2007.

On June 12, 2007, the Company received a decision letter from The NASDAQ Stock Market LLC ("NASDAQ") informing the Company that it has regained compliance with the filing requirement of The NASDAQ Capital Market. The decision letter noted, among other things, that the Company became current in its filings shortly after the Company's May 31, 2007 hearing before the Panel on June 5, 2007; that the Panel was satisfied with the Company's responses to the Panel's questions related to disclosures by the Company's former auditors; and that the Company's new auditors issued an unqualified opinion on the Company's 2006 financial statements.

PART II

ITEM 1. LEGAL PROCEEDINGS

From time to time, we are a party to litigation or other legal proceedings that we consider to be a part of the ordinary course of our business. We are not involved currently in legal proceedings other than detailed below that could reasonably be expected to have a material adverse effect on our business, prospects, financial condition or results of operations. We may become involved in material legal proceedings in the future**.**

On April 26, 2006, a lawsuit was filed in the Delaware Court of Chancery (the "Court") by a stockholder of the Company against the Company, each of the Company's Directors and CORCYRA d.o.o., a stockholder of the Company that beneficially owned 39.81% of the Company's outstanding common stock at the date of the lawsuit. The Complaint is titled Laurence Paskowitz v. Csaba Toro et al., C.A. No. 2110-N (the “Complaint”) and was brought individually, and as a class action on behalf of certain of the Company's common stockholders, excluding defendants and their affiliates. The plaintiff alleged that the proposed sale of 100% of the Company's interest in the Company's two Internet and telecom related operating subsidiaries (the "Subsidiaries") constitutes a sale of substantially all of the Company's assets and required approval by a majority of the voting power of the Company's outstanding common stock under Section 271 of the Delaware General Corporation Law. The plaintiff also alleged the defendants breached their fiduciary duties in connection with the sale of the Subsidiaries, as well as the disclosures contained in the proxy statement filed on April 24, 2006. The plaintiff applied for a temporary restraining order seeking to enjoin the special meeting on May 15, 2006.

The Company denied any and all allegations of wrongdoing; however, in the interests of conserving resources, on April 28, 2006, the parties to the litigation entered into a Memorandum of Understanding (“MOU”) providing for, subject to confirmatory discovery by plaintiff, the negotiation of a formal stipulation of a settlement of the litigation. Pursuant to the MOU, the Board of Directors of the Company agreed to: (i) increase the vote required to approve the sale of 100% of the Company's interest in the Subsidiaries, (ii) revise the disclosure within the Proxy Statement to eliminate the bonus of up to US $400,000, which the Compensation Committee of the Company had the option to pay to select members of management, as the Board of Directors had previously elected to terminate the ability to pay such bonus and (iii) provide supplemental disclosure as contained in the Supplemental Proxy Statement to be mailed to stockholders and filed with the SEC on May 3, 2006.

The parties entered into a stipulation of settlement on April 3, 2007. The settlement provided for dismissal of the litigation with prejudice and was subject to Court approval. As part of the settlement, the Company agreed to attorneys' fees and expenses to plaintiff's counsel in the amount of $150,000. Pursuant to the stipulation of settlement, the Company sent out notices to the members of the class on May 3, 2007. A fairness hearing took place on June 8, 2007, where the Delaware Court of Chancery (the "Court") entered an Order and Final Judgment (the "Order"), approving the settlement of the Complaint, authorizing the parties to consummate the settlement in accordance with its terms, certifying the class and dismissing the litigation with prejudice. Pursuant to the settlement, the Company also sent out notices to the members of the class on May 3, 2007. A fairness hearing took place on June 8, 2007, and, as stated above, the Order was entered on June 8, 2007.

The Company filed a complaint in the Superior Court for the County of Los Angeles, against an attorney. The case was filed on February 14, 2007, and service of process has been done. In the complaint the Company is seeking judgment against this attorney in the amount of approximately 250,000 Euros (approximately $316,000), plus interest, costs and fees. Defendant has not yet appeared in the action. The Company believes that it has a meritorious claim for the return of monies deposited with defendant in a trust capacity, and, from the documents in the Company’s possession, there is no reason to doubt the validity of the claim. However, management does not have any information on the collectibility of any judgment that might be entered in court. During April 2007 defendant returned $92,694 (70,000 Euros at the relevant time) which netted to $72,694 post legal expenses; the Company has granted him a

15-day extension to file his defense. Post the extension and in lieu of not filing a defense, the Company filed for a default judgment.

ITEM 2. CHANGES IN SECURITIES

In June 2006, the Company's Board of Directors approved a program to repurchase (the “Repurchase Program”), from time to time, at management's discretion, up to 700,000 shares of the Company's common stock in the open market or in private transactions commencing on June 20, 2006 and continuing through December 15, 2006 at prevailing market prices. Repurchases will be made under the program using our own cash resources and will be in accordance with Rule 10b-18 under the Securities Exchange Act of 1934 and other applicable laws, rules and regulations. The Shemano Group is acting as agent for our stock repurchase program. As of June 30, 2007, the Company acquired 1,279,893 shares of its common stock at a cost of $2,117,711.

Pursuant to the unanimous consent of the Board of Directors in September 2006, the number of shares that may be purchased under the Repurchase Program was increased from 700,000 to 1,500,000 shares of common stock and the Repurchase Program was extended until October 1, 2007, or until the increased amount of shares is purchased.

Pursuant to the Sale and Purchase Agreement of Navigator, the Company received 622,531 shares of the Company’s common stock as partial consideration on February 16, 2007, the closing date. The Company shares were valued at $1.34 per share, representing the closing price of the Company on the NASDAQ Capital Market on February 16, 2007. The Company intends to cancel the Emvelco common stock acquired during the disposition in the amount of $834,192.

ITEM 3. DEFAULTS UPON SENIOR SECURITIES

None.

ITEM 4. SUBMISSION OF MATTERS TO A VOTE OF SECURITY HOLDERS

None

ITEM 5. OTHER INFORMATION

DELOITTE RESIGNATION -

On April 25, 2007 (the "Resignation Date"), Deloitte Kft. (the "Former Auditor") advised the Company that it has resigned as the Company's independent auditor. The Former Auditor performed the audit for the one year period ended December 31, 2005, which report for the one year ended December 31, 2005 did not contain any adverse opinion or a disclaimer of opinion, nor was it qualified as to audit scope or accounting principles. During the Company's two most recent fiscal years and during any subsequent interim period prior to the Resignation Date, there were no disagreements with the Former Auditor, with respect to accounting or auditing issues of the type discussed in Item 304(a)(iv) of Regulation S-B.

Prior to the Resignation Date, the Former Auditor advised the Company that it had raised certain issues relating to the accounting of ERC. The Former Auditor believes that this communication is a disclosable event pursuant to Item 304(a)(v). The issues raised by the Former Auditor related to the recording of the cost of real estate purchased by Verge (a wholly owned subsidiary of ERC), the production of records relating to loans made to VLC and the valuation of land in connection with Lorraine LLC (a wholly owned subsidiary of ERC). Management of the Company disagrees with the aforementioned statements and believes that it has adequately explained each of the above inquires made by the Former Auditor. Further, prior to being advised of the above issues, the Company maintained that ERC and its subsidiaries do not need to be consolidated in the Company's financial statements, which such position was subsequently confirmed by a detailed analysis by management and an independent third party consultant of the accounting pronouncements governing consolidation.

The Company provided the Former Auditor with a copy of this disclosure. The Former Auditor advised the Company that it intended to furnish a letter to the Company, addressed to the SEC, stating that it agreed with the statements made herein or the reasons why it disagreed. The letter from the Former Auditor was filed as an exhibit to Form 8-K/A filed May 14, 2007.

Appointment of New Auditors - Robison, Hill & Co. ("RHC") -

On April 26, 2007, the Company engaged Robison, Hill & Co. ("RHC") as its independent registered public accounting firm for the Company's fiscal year ended December 31, 2006. The decision to engage RHC as the Company's independent registered public accounting firm was approved by the Company's Board of Directors.

During the two most recent fiscal years and through April 26, 2007, the Company has not consulted with RHC regarding either:

1. the application of accounting principles to any specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's financial statements, and neither a written report was provided to the Company nor oral advice was provided that RHC concluded was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue; or

2. any matter that was either subject of disagreement or event, as defined in Item 304(a)(1)(iv)(A) of Regulation S-B and the related instruction to Item 304 of Regulation S-B, or a reportable event, as that term is explained in Item 304(a)(1)(iv)(A) of Regulation S-B.

ITEM 6. EXHIBITS

Exhibits (numbers below reference Regulation S-B, Item 601)
(3) (a) Certificate of Incorporation filed November 9, 1992[1]

Amendment to Certificate of Incorporation filed July 9, 1997[2]
(c) Restated Certificate of Incorporation filed May 29, 2003

(d) Restated By-laws (filed as an exhibit to the Form 10-QSB for the quarter ended September 30, 2004)
(10) (a) Shares Purchase Agreement between PanTel Tavkozlesi es Kommunikacios rt., a Hungarian company, and Emvelco Corp., a Delaware corporation (3)

(10) (b) Guaranty by Emvelco International Corp., a Delaware corporation, in favor of PanTel Tavkozlesi es Kommunikacios rt., a Hungarian company (3)

(10) (c) Shares Purchase Agreement between Vitonas Investments Limited, a Hungarian corporation, Certus Kft., a Hungarian corporation, Rumed 2000 Kft., a Hungarian corporation and Emvelco International Corp., a Delaware corporation, dated as of February 23, 2004. (4)

(10) (d) Share Purchase Agreement by and between Emvelco International Corp. and Invitel Tavkozlesi Szolgaltato Rt. (5)

(10) (e) Investment Agreement, dated as of June 19, 2006, by and between EWEB RE Corp. and AO Bonanza Las Vegas, Inc. (6)

(10) (f) Sale and Purchase Agreement, dated as of February 16, 2007, by and between Emvelco Corp. and Marivaux Investments Limited (7)

(10) (g) Stock Transfer and Assignment of Contract Rights Agreement, dated as of May 14, 2007 among Emvelco Corp., Emvelco RE Corp., The International Holdings Group Ltd., and Verge Living Corporation (8)

(10 (h) Memorandum of Understanding, dated as of May 31, 2007, among Emvelco Corp., Emvelco RE Corp., and Yossi Attia

(31) (a) Certification of the Chief Executive Officer of Euroweb International Corp. pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
(31) (b) Certification of the Chief Accounting Officer (principal financial officer) of Euroweb International Corp. pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
(32) (a) Certification of the Chief Executive Officer of Euroweb International Corp. pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
(32) (b) Certification of the Chief Accounting Officer (principal financial officer) of Euroweb International Corp. pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

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(1) Exhibits are incorporated by reference to Registrant's Registration Statement on Form SB-2 dated May 12, 1993 (Registration No. 33-62672-NY, as amended)

(2) Filed with Form 10-QSB for quarter ended June 30, 1998.

(3) Filed as an exhibit to Form 8-K on February 27, 2004.

(4) Filed as an exhibit to Form 8-K on March 9, 2004.

(5) Filed as an exhibit to Form 8-K on December 21, 2005.

(6) Filed as an exhibit to Form 8-K on June 23, 2006

(7) Filed as an exhibit to Form 8-K on February 20, 2007

(8) Filed as an exhibit to Form 8-K on May 16, 2007

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this Report to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Beverly Hills, California, on August 14, 2007.

EMVELCO CORP.

By /s/Yossi Attia
Yossi Attia
Chief Executive Officer and Principal Financial Officer