



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

November 17, 2010

Albert E. Ferrara, Jr.  
Chief Financial Officer  
AK Steel Holding Corporation  
9227 Centre Pointe Drive  
West Chester, OH 45069

**RE: AK Steel Holding Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed February 23, 2010**  
**File No. 001-13696**

Dear Mr. Ferrara:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Pamela A. Long  
Assistant Director