

AK Steel Corporation
703 CURTIS STREET
MIDDLETOWN, OHIO 45043-0001

TELEPHONE 513.425.2690
FACSIMILE 513.425.5607

David C. Horn
VICE PRESIDENT and GENERAL COUNSEL

0032

July 30, 2002

BY FEDERAL EXPRESS AND FACSIMILE (202-942-9651)

Mr. Jonathan G. Katz
Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549-0609



Re: **AK Steel Holding Corporation CEO and CFO
Sworn Statements Pursuant to Section
21(a)(1) of the Securities Exchange Act of 1934**

Dear Mr. Katz:

Pursuant to the June 27, 2002 Order issued by the Securities and Exchange Commission, enclosed are the required Statements under Oath of Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings for AK Steel Holding Corporation as signed on July 30th by Richard M. Wardrop, Jr. (Chairman, President and Chief Executive Officer) and James L. Wainscott (Senior Vice President and Chief Financial Officer).

Please contact me if you have any questions.

Sincerely,


David C. Horn

DCH/ks
Enclosures

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STATEMENT UNDER OATH OF PRINCIPAL EXECUTIVE OFFICER AND PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS

I, James L. Wainscott, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of AK Steel Holding Corporation, and, except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the Company's audit committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
 - Annual Report of AK Steel Holding Corporation on Form 10-K filed with the Commission on or about March 18, 2002;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of AK Steel Holding Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.



 James L. Wainscott,
 Senior Vice President and
 Chief Financial Officer

Date: July 30, 2002

Subscribed and sworn to
 before me this 30th day of
 July, 2002.



 Notary Public

My Commission Expires:

 DAVID C. BROWN Attorney at Law
 NOTARY PUBLIC STATE OF OHIO
 My Commission has no expiration
 date. Section 147.03 O.R.C.

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