

**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

0031

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

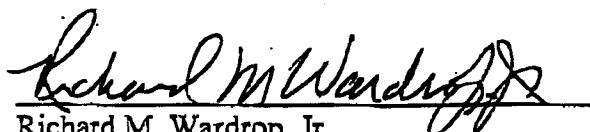
RECEIVED  
OFFICE OF THE SECRETARY  
JUL 30 2002

0031

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

I, Richard M. Wardrop, Jr., 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.

  
 Richard M. Wardrop, Jr.,  
 Chairman, Chief Executive Officer  
 and President

Date: 7-30-02

Subscribed and sworn to before me this 30<sup>th</sup> day of July, 2002.

  
 Notary Public

My Commission Expires:

\_\_\_\_\_  
 NOTARY PUBLIC - STATE OF OHIO  
 My Commission has not Expired  
 Date: 9/26/03 4:03 PM

RECEIVED  
OFFICE OF THE SECRETARY

JUL 30 2002