AK STEEL HOLDING CORP Form 8-K December 21, 2007

SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

DATE OF REPORT – December 20, 2007 (Date of Earliest Event Reported)

AK STEEL HOLDING CORPORATION

(Exact name of registrant as specified in its charter)

Commission File No. 1-13696

Delaware 31-1401455 (State of Incorporation) (I.R.S. Employer Identification No.)

9227 Centre Pointe Drive, West Chester, 45069

OH

(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: (513) 425-5000

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Solicitation material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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Item 8.01 Other Event.

On December 20, 2007 AK Steel Corporation issued a press release, a copy of which is attached hereto as Exhibit 99.1 and incorporated by reference herein, announcing that it has received a cash payment of \$42.6 million resulting from the recapitalization of Combined Metals of Chicago L.L.C. (Combined Metals), a private company in which AK Steel holds a 40% equity interest.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibit:

99.1 Press Release issued on December 20, 2007

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

AK STEEL HOLDING CORPORATION

By: /s/ David C. Horn

David C. Horn Secretary

Dated: December 21, 2007

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EXHIBIT INDEX

Exhibit No. Description

99.1 Press Release issued on December 20, 2007