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GRAYDON HEAD

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April 8, 2014

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

2014 APR 11 10 11 AM
U.S. DEPT. OF LABOR

Re: AK Steel Corporation Executive Retirement Income Plan

Dear Sir or Madam:

On behalf of AK Steel Corporation, enclosed is an Alternative Reporting and Disclosure Statement under Regulation §2520.104-23 filed this day with respect to the above-referenced plan established for a select group of management or highly compensated employees of AK Steel Corporation and its affiliated companies.

Sincerely,

GRAYDON HEAD & RITCHEY LLP



Robert R. Saelinger

RRS/dmh
Enclosure

c: Stephanie Bisselberg, Esq. (w/encl.)

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Cincinnati at Fountain Square Northern Kentucky at the Chamber Center Butler/Warren at University Pointe

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AK STEEL CORPORATION

ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for unfunded or insured pension plans for select groups of management or highly compensated employees, specified in Department of Labor Regulations 29 C.F.R. Section 2520.104-23, the following information is provided on behalf of the following employer:

Name and Address of Employer: AK Steel Corporation
 9227 Centre Point Drive
 West Chester OH 45069

Employer Identification
Number: 31-1267098

AK Steel Corporation maintains the AK Steel Corporation Executive Retirement Income Plan for the purpose of providing deferred compensation to select management or highly compensated employees. There are no employees eligible to participate in the Plan as of the date of this filing. Copies of the plan document are available upon request.

Dated: April 8, 2014

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