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**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 21, 2005  
(Date of Earliest Event Reported)

**AK STEEL HOLDING  
CORPORATION**

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(Exact name of registrant as specified in its charter)

Commission File No. 1-13696

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Delaware  
(State of Incorporation)

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31-1401455  
(I.R.S. Employer  
Identification No.)

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703 Curtis Street, Middletown, OH  
(Address of principal  
executive offices)

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45043  
(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))

Item 7.01      Regulation FD Disclosure.

AK Steel Holding Corporation is hereby furnishing the following information under Regulation FD:

On December 21, 2005, AK Steel Holding Corporation issued a press release, a copy of which is attached hereto as Exhibit No. 99.1 and incorporated by reference herein, announcing that it will invest approximately \$8.5 million at its wholly-owned subsidiary, AK Tube LLC, to produce large diameter stainless tubing that will assist heavy truck manufacturers in meeting new standards for diesel emissions.

Item 9.01      Financial Statements and Exhibits.

(c)      Exhibit:

99.1      Press Release issued on December 21, 2005

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, 2005

## EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
99.1	Press Release issued on December 21, 2005



# News Release

**Contacts:** Media - Alan H. McCoy, Vice President, Government and Public Relations (513) 425-2826  
Investors - Albert E. Ferrara, Jr., Vice President, Finance & CFO (513) 425-2888

## **AK Steel Making \$8.5 Million Capital Investment To Produce Large Diameter Stainless Steel Tubing**

MIDDLETOWN, OH, December 21, 2005 – AK Steel (NYSE: AKS) said today that it will invest approximately \$8.5 million at its wholly-owned subsidiary, AK Tube LLC, to produce large diameter stainless tubing that will assist heavy truck manufacturers in meeting new standards for diesel emissions. AK Steel said the capital investment would include a resistance-weld tube mill, and associated equipment, capable of producing large-diameter stainless tubing to meet these new requirements.

The new U.S. Environmental Protection Agency (U.S. EPA) standards, which will become effective January 1, 2007, are designed to lower particulate matter and hydrocarbon emissions from heavy duty diesel engines, the staple of the truck transportation in the United States. Due to the significantly higher exhaust temperatures that will result from the new emission designs, diesel engine manufacturers have specified large diameter stainless tubing for many of the exhaust system components. Historically, those components have been manufactured using bare and aluminum-coated carbon steel tubing.

“AK Tube and AK Steel are already leaders in vehicle exhaust component steel technology,” said James L. Wainscott, president and CEO of AK Steel. “This new capital investment further enhances our industry-leading technology by helping us meet new market requirements for heavy duty truck exhaust components.”

Construction of the new tubing mill will begin in the near future, with completion estimated by mid-2006.

AK Tube, with locations in Columbus, Indiana and Walbridge, Ohio, is a leading supplier of carbon and stainless steel electric resistance welded (ERW) tubing products for truck exhaust, hydroforming, air handling, outdoor furniture and automotive markets.

AK Steel, headquartered in Middletown, Ohio, produces flat-rolled carbon, stainless and electrical steels for the automotive, appliance, construction and manufacturing markets.

Additional information about AK Steel is available on the company's web site at [www.aksteel.com](http://www.aksteel.com).

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