
**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 – March 1, 2006
(Date of Earliest Event Reported)

**AK STEEL HOLDING
CORPORATION**

(Exact name of registrant as specified in its charter)

Commission File No. 1-13696

Delaware
(State of Incorporation)

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

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

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 March 1, 2006, AK Steel Corporation issued a press release, a copy of which is attached hereto as Exhibit No. 99.1 and incorporated by reference herein, announcing that the company and the AEIF, the independent union at its Middletown Works plant, did not reach agreement on a new contract covering about 2,700 hourly production and maintenance employees at that plant before the previous contract expired at midnight on February 28th and that the company is operating the plant with salaried employees and replacement personnel.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibit:

99.1 Press Release issued on March 1, 2006

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: March 1, 2006

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
99.1	Press Release issued on March 1, 2006



News Release

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

AK Steel and AEIF Fail to Reach Agreement: Company to Operate Middletown Plant

MIDDLETOWN, OH, March 1, 2006—AK Steel Corporation (NYSE: AKS) said that, despite its good faith negotiating efforts, the company and the AEIF, the independent union at its Middletown Works, did not reach agreement on a new contract covering about 2,700 hourly production and maintenance employees before the previous contract expired at midnight on February 28th. The company said that, in order to continue fulfilling its commitment to customers, it has implemented a contingency plan and will operate the facility with AK Steel salaried employees and temporary replacement personnel. AK Steel said that all of its other plants continue to operate normally as scheduled.

“While we are extremely disappointed that we have not reached agreement on a competitive new labor contract at Middletown, we will continue serving our loyal customers who have depended on us for 105 years,” said James L. Wainscott, chairman, president and CEO of AK Steel. “Concurrently, we will continue to work toward negotiating a competitive agreement with the AEIF that helps us reach our goal of sustained profitability while providing competitive wages and benefits for employees and their families.”

AK Steel said that its last comprehensive contract proposal included numerous provisions that would preserve and enhance wages and benefits while providing the company and employees with a new-era labor agreement consistent with its competitors and other AK Steel locations. AK Steel said the key provisions of its last offer to the AEIF included:

- Base wage and incentive rate increases for 84% of current AEIF members (More than 2,100, or 80% of AEIF members, earned between \$55,000 and \$100,000 in W-2 wages for 2005)
- Existing base wage and incentive rate preservation for all other current AEIF members
- Industry-comparable profit-sharing plan for all AEIF members
- Company-provided pension contributions to a secure and portable 401(k) retirement plan
- Continued full healthcare benefits, but with some cost-sharing (Under the expired contract, family healthcare benefits equaled \$850 to \$1,000 per month for AEIF members, which were provided at no cost to employees)
- Streamlined job classifications from more than 1,000 currently to the industry-standard of seven
- Workforce restructuring accomplished largely, if not entirely, through attrition and retirement
- A \$10 million comprehensive settlement offer for all unresolved matters related to the expired labor agreement, which included profit-sharing payments for 2005.

AK Steel said the AEIF has continued to make contract demands for both a minimum workforce size and individual employment security guarantees, despite the fact that no such provisions exist anywhere else in the domestic steel industry. The company said that the union’s last contract demand would have increased AK Steel’s employment costs at Middletown Works by approximately \$150 million over the 38-month life of the union’s proposal. AK Steel and numerous independent analysts have said that the company’s total employment costs for Middletown Works today are significantly non-competitive with the industry standards. The expired contract had been in effect since 1999, since which time AK Steel’s major competitors have signed competitive new labor agreements which have significantly lowered their total employment costs. AK Steel has also signed competitive new-era agreements since 2003 with unions representing its plants in Rockport, Indiana, Mansfield, Ohio, Coshocton, Ohio and Ashland, Kentucky.

Headquartered in Middletown, Ohio, AK Steel produces flat-rolled carbon, stainless and electrical steel products, as well as carbon and stainless tubular steel products, for automotive, appliance, construction and manufacturing markets.