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AK STEEL HOLDING CORP
Form SC 13G/A
January 31, 2007

OMB APPROVAL

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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13G
Under the Securities Exchange Act of 1934
(Amendment No. 1)*

AK Steel Holding Corporation

(Name of Issuer)

Common Stock, \$0.01 par value

(Title of Class of Securities)

001547108

(CUSIP Number)

December 31, 2006

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

Rule 13d-1(b)

Rule 13d-1(c)

Rule 13d-1(d)

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed

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to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

SEC 1745 (3-06)

Page 1 of 7 pages

CUSIP No. 001547108

13G

- 1. Name of Reporting Person
I.R.S. Identification No. of above Person

The Goldman Sachs Group, Inc.

- 2. Check the Appropriate Box if a Member of a Group

(a)

(b)

- 3. SEC Use Only

- 4. Citizenship or Place of Organization

Delaware

- 5. Sole Voting Power

Number of 0

Shares

Beneficially

- 6. Shared Voting Power

5,804,855

Owned by

Each

- 7. Sole Dispositive Power

Reporting 0

Person

- 8. Shared Dispositive Power

With:

5,804,855

- 9. Aggregate Amount Beneficially Owned by Each Reporting Person

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5,804,855

10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares

11. Percent of Class Represented by Amount in Row (9)

5.3%

12. Type of Reporting Person

HC-CO

Page 2 of 7 pages

CUSIP No. 001547108

13G

1. Name of Reporting Person

I.R.S. Identification No. of above Person

Goldman, Sachs & Co.

2. Check the Appropriate Box if a Member of a Group

(a)

(b)

3. SEC Use Only

4. Citizenship or Place of Organization

New York

5. Sole Voting Power

Number of 0

Shares

Beneficially

6. Shared Voting Power

5,804,855

Owned by

Each

7. Sole Dispositive Power

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Reporting Person 0

Person

8. Shared Dispositive Power

With:

5,804,855

9. Aggregate Amount Beneficially Owned by Each Reporting Person

5,804,855

10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares

11. Percent of Class Represented by Amount in Row (9)

5.3%

12. Type of Reporting Person

BD-PN-IA

Page 3 of 7 pages

Item 2(d). Title of Class of Securities:
Common Stock, \$0.01 par value

Item 4. Ownership.*

- (a). Amount beneficially owned:
See the response(s) to Item 9 on the attached cover page(s).
- (b). Percent of Class:
See the response(s) to Item 11 on the attached cover page(s).
- (c). Number of shares as to which such person has:
 - (i). Sole power to vote or to direct the vote: See the response(s) to Item 5 on the attached cover page(s).
 - (ii). Shared power to vote or to direct the vote: See the response(s) to Item 6 on the attached cover page(s).
 - (iii). Sole power to dispose or to direct the disposition of: See the response(s) to Item 7 on the attached cover page(s).
 - (iv). Shared power to dispose or to direct the disposition of: See the response(s) to Item 8 on the attached cover page(s).

Item 10. Certification.
By signing below I certify that, to the best of my knowledge

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and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

* In accordance with the Securities and Exchange Commission Release No. 34-39538 (January 12, 1998) (the "Release"), this filing reflects the securities beneficially owned by certain operating units (collectively, the "Goldman Sachs Reporting Units") of The Goldman Sachs Group, Inc. and its subsidiaries and affiliates (collectively, "GSG"). This filing does not reflect securities, if any, beneficially owned by any operating units of GSG whose ownership of securities is disaggregated from that of the Goldman Sachs Reporting Units in accordance with the Release. The Goldman Sachs Reporting Units disclaim beneficial ownership of the securities beneficially owned by (i) any client accounts with respect to which the Goldman Sachs Reporting Units or their employees have voting or investment discretion, or both and (ii) certain investment entities of which the Goldman Sachs Reporting Units act as the general partner, managing general partner or other manager, to the extent interests in such entities are held by persons other than the Goldman Sachs Reporting Units.

Page 4 of 7 pages

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: January 31, 2007

THE GOLDMAN SACHS GROUP, INC.

By:/s/ Lauren LoFaro

Name: Lauren LoFaro
Title: Attorney-in-fact

GOLDMAN, SACHS & CO.

By:/s/ Lauren LoFaro

Name: Lauren LoFaro
Title: Attorney-in-fact

INDEX TO EXHIBITS

Exhibit No. -----	Exhibit -----
99.1	Joint Filing Agreement, dated January 31, 2007, between The Goldman Sachs Group, Inc. and Goldman, Sachs & Co.

EXHIBIT (99.1)

JOINT FILING AGREEMENT

In accordance with Rule 13d-1(k)(1) promulgated under the Securities Exchange Act of 1934, the undersigned agree to the joint filing of a Statement on Schedule 13G (including any and all amendments thereto) with respect to the Common Stock, \$0.01 par value, of AK Steel Holding Corporation and further agree to the filing of this agreement as an Exhibit thereto. In addition, each party to this Agreement expressly authorizes each other party to this Agreement to file on its behalf any and all amendments to such Statement on Schedule 13G.

Date: January 31, 2007

THE GOLDMAN SACHS GROUP, INC.

By:/s/ Lauren LoFaro

Name: Lauren LoFaro
Title: Attorney-in-fact

GOLDMAN, SACHS & CO.

By:/s/ Lauren LoFaro

Name: Lauren LoFaro
Title: Attorney-in-fact

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