

AK STEEL HOLDING CORP
Form 10-Q/A
November 20, 2009

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

FORM 10-Q/A

Amendment No. 2

(Mark One)

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

For the quarterly period ended June 30, 2009

OR

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

For the transition period from _____ to _____

Commission File No. 1-13696

AK STEEL HOLDING CORPORATION
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of incorporation or organization)

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

9227 Centre Pointe Drive, West Chester, Ohio
(Address of principal executive offices)

45069
(Zip Code)

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

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes No

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Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of “large accelerated filer,” “accelerated filer” and “smaller reporting company” in Rule 12b-2 of the Exchange Act.

Large accelerated filer	<input checked="" type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/>	Smaller reporting company	<input type="checkbox"/>

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).
Yes No

Indicate the number of shares outstanding of each of the issuer’s classes of common stock, as of the latest practicable date.

109,392,346 shares of common stock
(as of July 31, 2009)

Explanatory Note:

The purpose of this Amendment No. 2 to the Quarterly Report on Form 10-Q of AK Steel Holding Corporation for the quarter ended June 30, 2009, as filed with the Securities and Exchange Commission (“SEC”) on August 4, 2009 (“Original Filing”), is solely to furnish a revised Exhibit 101 (XBRL formatted data) to the Original Filing. The Exhibit 101 furnished with the Original Filing included certain financial data that, while correctly presented using the SEC’s XBRL viewer-rendered format, were not correctly presented when using the XBRL interactive data format. More specifically, the prior presentation of the data involved the matters of negative values and negated labels addressed in the staff observations from the Office of Interactive Disclosure released on or about October 6, 2009. Exhibit 101 has been revised to eliminate the XBRL data formatting issues which were causing this problem. In addition, Exhibit 101 has been revised to provide certain other improvements addressed in the staff observations from the Office of Interactive Disclosure with respect to matters of rendering and element selection. With the exception noted above related to negative values and negated labels, there have been no changes to the reported amounts in the revised Exhibit 101.

Amendment No. 1 to the Original Filing, as filed with the SEC on Form 10-Q/A on November 19, 2009, was intended to accomplish the same purpose as this Amendment No. 2. The revised Exhibit 101 furnished with Amendment No. 1, however, was determined to contain validation errors, which resulted in such revised exhibit not being accepted with the filing. This Amendment No. 2 corrects those validation errors and furnishes the revised Exhibit 101.

This Amendment No. 2 does not reflect events occurring after the date of filing of the Original Filing or modify or update any disclosures in that filing, whether or not affected by subsequent events. With the exception of the matters described above, the Original Filing is unchanged and reflects the disclosures made as of its filing.

Item 6. Exhibits.

Exhibit 31.1.*	Section 302 Certification of Chief Executive Officer
Exhibit 31.2.*	Section 302 Certification of Chief Financial Officer
Exhibit 32.1.*	Section 906 Certification of Chief Executive Officer
Exhibit 32.2.*	Section 906 Certification of Chief Financial Officer
Exhibit 101.	Financial statements from the Quarterly Report on Form 10-Q of AK Steel Holding Corporation for the quarter ended June 30, 2009, formatted in Extensible Business Reporting Language (XBRL): (i) the Condensed Consolidated Statements of Operations, (ii) the Condensed Consolidated Balance Sheets, (iii) the Condensed Consolidated Statements of Cash Flows and (iv) the Notes to Condensed Consolidated Financial Statements tagged as blocks of text.

*Previously filed or furnished, as applicable, as exhibit to Quarterly Report on Form 10-Q for the quarter ended June 30, 2009, as filed with the Securities and Exchange Commission on August 4, 2009.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed on behalf of the registrant by the following duly authorized persons.

AK STEEL HOLDING CORPORATION
(Registrant)

Dated: November 20, 2009

/s/ Albert E. Ferrara, Jr.
Albert E. Ferrara, Jr.
Vice President, Finance and Chief Financial
Officer

Dated: November 20, 2009

/s/ Roger K. Newport
Roger K. Newport
Controller and Chief Accounting Officer