Exhibit 35

November 1, 2002

Dear Fellow Employees and Family Members:

Sadly, I report that one of our employees, Keith W. Eckenrode, died Tuesday from injuries sustained in an accident at a processing line at the Butler Works. On behalf of the entire organization, our prayers and sympathies are with his family and friends.

As you know, safety is our first priority and we take every single injury, and even potential injury, seriously. Collectively, we have built the best safety program and the best safety record in the industry. This week's tragic event must serve to remind all of us why we strive so hard for safety's sake.

Our investigation into the accident continues. As with every injury, we must know as much as we can about the causes and contributing factors to the accident. Following our investigation, we will take all appropriate steps to insure, to the best our ability, that similar accidents are prevented.

Our ultimate safety goal has not changed – zero injuries. I believe we can achieve that goal, and I am committed to that goal. But it requires a complete commitment 100% of the time from each of you as well. You, as AK Steel employees, have demonstrated over and over that you are more than capable of reaching such extraordinary goals.

Sincerely,

Kukul M Wardroff

