

Exhibit E

October 25, 2001

VIA TELEFAX AND FIRST CLASS MAIL

Joseph H. Chivers, Esq.
Attorney-at-Law
Suite 600
312 Boulevard of the Allies
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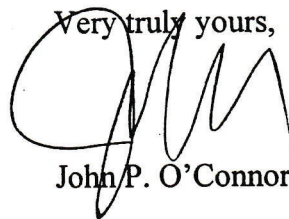
Re: Joseph G. Myers

Dear Mr. Chivers:

I am in receipt of your letters dated October 19 and October 23, 2001.

Please be advised that AK Steel rejects Mr. Myers' settlement demand which was expressed in those letters. Mr. Myers has no viable legal claims relating to AK Steel's termination of his employment. AK Steel extends no counter-offer to Mr. Myers' settlement demand.

Very truly yours,



John P. O'Connor

JPO/kaj

Enclosure

