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October 26, 1995

Via Teletypewriter

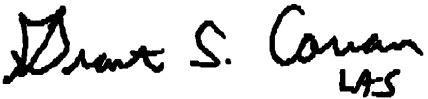
Jonathan Levin, Esq.  
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Re: AOR 1995-36

Dear Mr. Levin:

This letter is in response to our recent telephone conversation. As I advised you, AK Steel Corporation ("AK Steel") has advised me that, with respect to the second page, middle paragraph of our Advisory Opinion Request, the language should be change to read nine (9) of the eleven (11) officers of AK Steel, including the Chairman and Chief Executive Officer, have no prior Armco Inc. experience. One of the individuals whom we thought had prior Armco Inc experience actually only had Armco Steel Company, L.P. experience. I hope that the information provided herein is sufficient for your purposes.

Very truly yours,



Grant S. Cowan

GSC/gc

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Supplement To  
 AOR 1995-36

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