



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

April 14, 2009

Mr. B. Andrew Rose  
Chief Financial Officer, Worthington Industries, Inc.  
200 Old Wilson Bridge Road  
Columbus, OH 43085

**Re:           Worthington Industries, Inc.**  
**Form 10-K for the year ended May 31, 2008**  
**Definitive Proxy Statement, filed August 13, 2008**  
**Form 10-Q for the quarter ended November 30, 2008**  
**File No. 1-8399**

Dear Mr. Rose:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Mindy Hooker, Staff Accountant, at (202) 551-3732, Tricia Armelin, Senior Staff Accountant, at (202) 551-3747, Dorine Miller, Financial Analyst, at (202) 551-3262, Andrew Schoeffler, Attorney, at (202) 551-3748 or to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Branch Chief