



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

DIVISION OF  
CORPORATION FINANCE

April 29, 2011

Worthington Industries, Inc.  
B. Andrew Rose, Vice President and CFO  
200 Old Wilson Bridge Road  
Columbus, OH 43085

**Re: Worthington Industries, Inc.**  
**Form 10-K for the year ended May 31, 2010 filed July 30, 2010**  
**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.

You may contact Mindy Hooker at (202) 551-3732 or Tricia Armelin at (202) 551-3747 or me at (202) 551-3768 with any questions.

Sincerely,

John Cash  
Branch Chief