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August 20, 2002

VIA TELECOPY (202) 824-5090  
and UPS OVERNIGHT DELIVERY

Mr. Jonathan G. Katz, Secretary  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549-0609

Re: Sworn Statements – Worthington Industries, Inc.

Dear Mr. Katz:

Pursuant to the Securities and Exchange Commission's Order No. 4-460, enclosed please find the sworn statements of John P. McConnell, Chief Executive Officer, and John T. Baldwin, Chief Financial Officer, of Worthington Industries, Inc. These sworn statements will also be included as Exhibit 99.1 and Exhibit 99.2 to an 8-K to be filed by Worthington Industries, Inc. on August 21, 2002.

Please acknowledge receipt of the enclosed sworn statements by file-stamping the enclosed copy of this letter and returning it to me in the enclosed, self-addressed stamped envelope we have provided

Sincerely,

Marybeth Besko  
Corporate Counsel

/bjw  
Enclosures

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1552

Exhibit 99.2

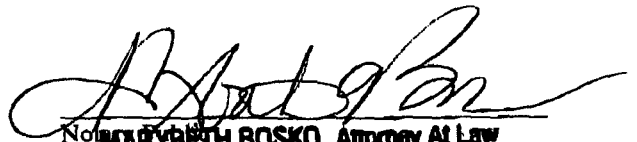
**STATEMENT UNDER OATH OF PRINCIPAL EXECUTIVE OFFICER AND PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS**

I, John T. Baldwin, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Worthington Industries, Inc., and, except as corrected or supplemented in a subsequent covered report:
  - No covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
  - No covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the Company's Audit Committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
  - The Annual Report on Form 10-K of Worthington Industries, Inc. for the fiscal year ended May 31, 2002;
  - All reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Worthington Industries, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
  - Any amendments to the foregoing.

  
 John T. Baldwin  
 Vice President & Chief Financial Officer  
 Date: August 21<sup>st</sup>, 2002

Subscribed and sworn to before me this 21<sup>st</sup> day of August 2002.

  
 Notary Public, State of Ohio  
 My Commission Has No Expiration Date  
 My Commission Expires: *No Expiration*

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