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10 Top Hats

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May 31, 2000

U.S. DEPT. OF LABOR
PWBA/PUBLIC DISCLOSURE
00 JUN - 6 AM 2:37

Top Hat Plan Exemption
Pension and Welfare Benefits
Administration
Room N5644
U. S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D. C. 20210

Re: Worthington Industries, Inc. Non-Qualified Deferred Compensation Plan

Dear Sir or Madam:

Enclosed please find statements to comply with the reporting and disclosure requirements of 29 CFR §2520.104-23 for the Worthington Industries, Inc. Non-Qualified Deferred Compensation Plan. If you have any questions concerning this matter, please call me.

Very truly yours,

Marie I. Hendricks
Retirement Plans Coordinator

MH/mih

Enclosures

STATEMENT TO COMPLY
WITH PART 1 OF TITLE I OF ERISA

This statement is being filed pursuant to 29 CFR §2520.104-23 for the Worthington Industries, Inc. Non-Qualified Deferred Compensation Plan (the "Plan"). The Plan is maintained by Worthington Industries, Inc. (Ohio) (the "Employer") primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees. The Employer maintains no other plans which provide such benefits to a select group of employees. Benefits from the Plan are paid as needed from the general assets of the Employer. Other relevant information concerning the Plan is as follows:

Employer - Worthington Industries, Inc. (Ohio)
1205 Dearborn Drive
Columbus, Ohio 43085

Employer Identification No. - 31-1189815

No. of Employees in Plan - 22

This Plan has also been adopted by the following employers:

Name of Adopting Entity	Federal ID No.	Number of Employees Participating in the Plan
The Worthington Steel Company (OH)	31-1585232 ✓	44 participants
The Worthington Steel Company (DE)	31-1356857 ✓	1 participant
Worthington Steel Company of Decatur, LLC	63-1185232 ✓	1 participant
Worthington Cylinder Corporation	31-1030364 ✓	20 participants
Worthington Specialty Processing	38-2668683 ✓	1 participant
Spartan Steel Coating, LLC	38-3321352	1 participant
Dietrich Industries, Inc.	25-1072343	11 participants
The Gerstenslager Company	31-0245610	5 participants

All relevant documents governing the Plan will be provided to the Department of Labor upon request.

U.S. DEPT. OF LABOR
P/WBA/PUBLIC DISCLOSURE
00 JUN - 6 AM 2: 37

STATEMENT TO COMPLY
WITH PART 1 OF TITLE I OF ERISA

This statement is being filed pursuant to 29 CFR §2520.104-23 for the Worthington Industries, Inc. Non-Qualified Deferred Compensation Plan (the "Plan"). The Plan is maintained by The Worthington Steel Company (Ohio) (the "Employer") primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees. The Employer maintains no other plans which provide such benefits to a select group of employees. Benefits from the Plan are paid as needed from the general assets of the Employer. Other relevant information concerning the Plan is as follows:

Employer - The Worthington Steel Company (Ohio)
1205 Dearborn Drive
Columbus, Ohio 43085

Employer Identification No. - 31-1585232

No. of Employees in Plan - 44

U.S. DEPT. OF LABOR
PBA/PUBLIC DISCLOSURE
00 JUN - 6 AM 2:37

This Plan has also been adopted by the following employers:

Name of Adopting Entity	Federal ID No.	Number of Employees Participating in the Plan
Worthington Industries, Inc. (Ohio)	31-1189815	22 participants
The Worthington Steel Company (DE)	31-1356857	1 participant
Worthington Steel Company of Decatur, LLC	63-1185232	1 participant
Worthington Cylinder Corporation	31-1030364	20 participants
Worthington Specialty Processing	38-2668683	1 participant
Spartan Steel Coating, LLC	38-3321352	1 participant
Dietrich Industries, Inc.	25-1072343	11 participants
The Gerstenslager Company	31-0245610	5 participants

All relevant documents governing the Plan will be provided to the Department of Labor upon request.

STATEMENT TO COMPLY
WITH PART 1 OF TITLE I OF ERISA

This statement is being filed pursuant to 29 CFR §2520.104-23 for the Worthington Industries, Inc. Non-Qualified Deferred Compensation Plan (the "Plan"). The Plan is maintained by The Worthington Steel Company (Delaware) (the "Employer") primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees. The Employer maintains no other plans which provide such benefits to a select group of employees. Benefits from the Plan are paid as needed from the general assets of the Employer. Other relevant information concerning the Plan is as follows:

Employer - The Worthington Steel Company (Delaware)
1209 Orange Street
Wilmington, Delaware 19801 (CT)

Employer Identification No. - 31-1356857

No. of Employees in Plan - 1

This Plan has also been adopted by the following employers:

Name of Adopting Entity	Federal ID No.	Number of Employees Participating in the Plan
Worthington Industries, Inc. (Ohio)	31-1189815	22 participants
The Worthington Steel Company (OH)	31-1585232	44 participants
Worthington Steel Company of Decatur, LLC	63-1185232	1 participant
Worthington Cylinder Corporation	31-1030364	20 participants
Worthington Specialty Processing	38-2668683	1 participant
Spartan Steel Coating, LLC	38-3321352	1 participant
Dietrich Industries, Inc.	25-1072343	11 participants
The Gerstenslager Company	31-0245610	5 participants

All relevant documents governing the Plan will be provided to the Department of Labor upon request.

U.S. DEPT. OF LABOR
 FWBA/PUBLIC DISCLOSURE
 00 JUN - 6 AM 2: 37

STATEMENT TO COMPLY
WITH PART 1 OF TITLE I OF ERISA

This statement is being filed pursuant to 29 CFR §2520.104-23 for the Worthington Industries, Inc. Non-Qualified Deferred Compensation Plan (the "Plan"). The Plan is maintained by Worthington Steel Company of Decatur, LLC (the "Employer") primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees. The Employer maintains no other plans which provide such benefits to a select group of employees. Benefits from the Plan are paid as needed from the general assets of the Employer. Other relevant information concerning the Plan is as follows:

Employer - Worthington Steel Company of Decatur, LLC
214 Johnson Street, SE
Decatur, Alabama 35642

Employer Identification No. - 63-1185232

No. of Employees in Plan - 1

U.S. DEPT. OF LABOR
FWSA/PUBLIC DISCLOSURE
00 JUN - 6 AM 2:37

This Plan has also been adopted by the following employers:

Name of Adopting Entity	Federal ID No.	Number of Employees Participating in the Plan
Worthington Industries, Inc. (Ohio)	31-1189815	22 participants
The Worthington Steel Company (OH)	31-1585232	44 participants
The Worthington Steel Company (DE)	31-1356857	1 participant
Worthington Cylinder Corporation	31-1030364	20 participants
Worthington Specialty Processing	38-2668683	1 participant
Spartan Steel Coating, LLC	38-3321352	1 participant
Dietrich Industries, Inc.	25-1072343	11 participants
The Gerstenslager Company	31-0245610	5 participants

All relevant documents governing the Plan will be provided to the Department of Labor upon request.

STATEMENT TO COMPLY
WITH PART 1 OF TITLE I OF ERISA

This statement is being filed pursuant to 29 CFR §2520.104-23 for the Worthington Industries, Inc. Non-Qualified Deferred Compensation Plan (the "Plan"). The Plan is maintained by Worthington Cylinder Corporation (the "Employer") primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees. The Employer maintains no other plans which provide such benefits to a select group of employees. Benefits from the Plan are paid as needed from the general assets of the Employer. Other relevant information concerning the Plan is as follows:

Employer - Worthington Cylinder Corporation
1085 Dearborn Drive
Columbus, Ohio 43085

Employer Identification No. - 31-1030364

No. of Employees in Plan - 20

U.S. DEPT. OF LABOR
PMB/A/PUBLIC DISCLOSURE
00 JUN - 6 AM 2:37

This Plan has also been adopted by the following employers:

Name of Adopting Entity	Federal ID No.	Number of Employees Participating in the Plan
Worthington Industries, Inc. (Ohio)	31-1189815	22 participants
The Worthington Steel Company (OH)	31-1585232	44 participants
The Worthington Steel Company (DE)	31-1356857	1 participant
Worthington Steel Company of Decatur, LLC	63-1185232	1 participant
Worthington Cylinder Corporation	31-1030364	20 participants
Worthington Specialty Processing	38-2668683	1 participant
Spartan Steel Coating, LLC	38-3321352	1 participant
Dietrich Industries, Inc.	25-1072343	11 participants
The Gerstenslager Company	31-0245610	5 participants

All relevant documents governing the Plan will be provided to the Department of Labor upon request.

STATEMENT TO COMPLY
WITH PART 1 OF TITLE I OF ERISA

This statement is being filed pursuant to 29 CFR §2520.104-23 for the Worthington Industries, Inc. Non-Qualified Deferred Compensation Plan (the "Plan"). The Plan is maintained by Worthington Specialty Processing (the "Employer") primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees. The Employer maintains no other plans which provide such benefits to a select group of employees. Benefits from the Plan are paid as needed from the general assets of the Employer. Other relevant information concerning the Plan is as follows:

Employer - Worthington Specialty Processing
4905 South Meridian Road
Jackson, Michigan 49201

Employer Identification No. - 38-2668683

No. of Employees in Plan - 1

U.S. DEPT. OF LABOR
F.W.B.A./PUBLIC DISCLOSURE
00 JUN - 6 AM 2:37

This Plan has also been adopted by the following employers:

Name of Adopting Entity	Federal ID No.	Number of Employees Participating in the Plan
Worthington Industries, Inc. (Ohio)	31-1189815	22 participants
The Worthington Steel Company (OH)	31-1535232	44 participants
The Worthington Steel Company (DE)	31-1356857	1 participant
Worthington Steel Company of Decatur, LLC	63-1185232	1 participant
Worthington Cylinder Corporation	31-1030364	20 participants
Spartan Steel Coating, LLC	38-3321352	1 participant
Dietrich Industries, Inc.	25-1072343	11 participants
The Gerstenslager Company	31-0245610	5 participants

All relevant documents governing the Plan will be provided to the Department of Labor upon request.

STATEMENT TO COMPLY
WITH PART 1 OF TITLE I OF ERISA

This statement is being filed pursuant to 29 CFR §2520.104-23 for the Worthington Industries, Inc. Non-Qualified Deferred Compensation Plan (the "Plan"). The Plan is maintained by Spartan Steel Coating, LLC (the "Employer") primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees. The Employer maintains no other plans which provide such benefits to a select group of employees. Benefits from the Plan are paid as needed from the general assets of the Employer. Other relevant information concerning the Plan is as follows:

Employer - Spartan Steel Coating, LLC
1860 Nadeau Road
Monroe, Michigan 48180

Employer Identification No. - 38-3321352

No. of Employees in Plan - 1

This Plan has also been adopted by the following employers:

U.S. DEPT. OF LABOR
PWBA/PUBLIC DISCLOSURE
00 JUN -6 AM 2:37

Name of Adopting Entity	Federal ID No.	Number of Employees Participating in the Plan
Worthington Industries, Inc. (Ohio)	31-1189815	22 participants
The Worthington Steel Company (OH)	31-1585232	44 participants
The Worthington Steel Company (DE)	31-1356857	1 participant
Worthington Steel Company of Decatur, LLC	63-1185232	1 participant
Worthington Cylinder Corporation	31-1030364	20 participants
Worthington Specialty Processing	38-2668683	1 participant
Dietrich Industries, Inc.	25-1072343	11 participants
The Gerstenslager Company	31-0245610	5 participants

All relevant documents governing the Plan will be provided to the Department of Labor upon request.

STATEMENT TO COMPLY
WITH PART 1 OF TITLE I OF ERISA

This statement is being filed pursuant to 29 CFR §2520.104-23 for the Worthington Industries, Inc. Non-Qualified Deferred Compensation Plan (the "Plan"). The Plan is maintained by Dietrich Industries, Inc. (the "Employer") primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees. The Employer maintains no other plans which provide such benefits to a select group of employees. Benefits from the Plan are paid as needed from the general assets of the Employer. Other relevant information concerning the Plan is as follows:

Employer - Dietrich Industries, Inc.
U. S. Route 22
Box 156
Blairsville, Pennsylvania 15717

Employer Identification No. - 25-1072343

No. of Employees in Plan - 11

U.S. DEPT. OF LABOR
P/WBA/PUBLIC DISCLOSURE
00 JUN - 6 AM 2:37

This Plan has also been adopted by the following employers:

Name of Adopting Entity	Federal ID No.	Number of Employees Participating in the Plan
Worthington Industries, Inc. (Ohio)	31-1189815	22 participants
The Worthington Steel Company (OH)	31-1585232	44 participants
The Worthington Steel Company (DE)	31-1356857	1 participant
Worthington Steel Company of Decatur, LLC	63-1185232	1 participant
Worthington Cylinder Corporation	31-1030364	20 participants
Worthington Specialty Processing	38-2668683	1 participant
Spartan Steel Coating, LLC	38-3321352	1 participant
The Gerstenslager Company	31-0245610	5 participants

All relevant documents governing the Plan will be provided to the Department of Labor upon request.

STATEMENT TO COMPLY
WITH PART 1 OF TITLE I OF ERISA

This statement is being filed pursuant to 29 CFR §2520.104-23 for the Worthington Industries, Inc. Non-Qualified Deferred Compensation Plan (the "Plan"). The Plan is maintained by The Gerstenslager Company (the "Employer") primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees. The Employer maintains no other plans which provide such benefits to a select group of employees. Benefits from the Plan are paid as needed from the general assets of the Employer. Other relevant information concerning the Plan is as follows:

Employer - The Gerstenslager Company
30600 Telegraph Road
Bingham Farms, Michigan 48025

Employer Identification No. - 31-0245610

No. of Employees in Plan - 5

This Plan has also been adopted by the following employers:

Name of Adopting Entity	Federal ID No.	Number of Employees Participating in the Plan
Worthington Industries, Inc. (Ohio)	31-1189815	22 participants
The Worthington Steel Company (OH)	31-1585232	44 participants
The Worthington Steel Company (DE)	31-1356857	1 participant
Worthington Steel Company of Decatur, LLC	63-1185232	1 participant
Worthington Cylinder Corporation	31-1030364	20 participants
Worthington Specialty Processing	38-2668683	1 participant
Spartan Steel Coating, LLC	38-3321352	1 participant
Dietrich Industries, Inc.	25-1072343	11 participants

All relevant documents governing the Plan will be provided to the Department of Labor upon request.

U.S. DEPT. OF LABOR
P/B/A/PUBLIC DISCLOSURE
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Top Hat Plan Exemption
Pension and Welfare Benefits
Administration
Room N5644
U. S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D. C. 20210