



DIVISION OF
CORPORATION FINANCE

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

March 25, 2025

Timothy A. Adams
Chief Financial Officer
Worthington Steel, Inc.
100 W. Old Wilson Bridge Road
Columbus, Ohio 43085

Re: Worthington Steel, Inc.
Form 10-K for the Fiscal Year Ended May 31, 2024
Filed August 2, 2024
File No. 001-41830

Dear Timothy A. Adams:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Manufacturing