

6 June 2011

The Directors  
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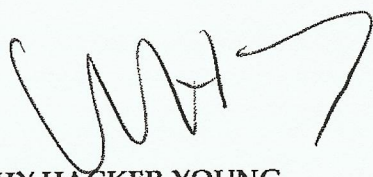
Dear Sirs

**STATEMENT OF CIRCUMSTANCES CONNECTED WITH CEASING TO HOLD  
OFFICE AS AUDITORS**

In accordance with Section 519 of the Companies Act 2006, we set out below the circumstances connected with our ceasing to hold office as auditors of Worthington Group plc, registered number 00527186 (the 'Company') effective from 6 June 2011.

The reason we resigned was that as part of a cost reduction exercise the Company has chosen another firm as auditors at a lower fee than we quoted for the year ended 31 March 2011.

Yours faithfully



**UHY HACKER YOUNG**

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M D Wasinski FCA, S J Berry, G Clark CA (NZ) MIPA MABRP, C Gawthorpe FCA CTA, N A Hancock FIPA FABRP FNARA, R S Hall, S J Lawson FCA,  
B J Leyland, M D C Robertson CA, E Stanton CTA, D Symonds FCA  
Consultants E D Sossoun FCA

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