November 3, 2008

## Via Fax & U.S. Mail

Mr. Michael J. Anderson, Chief Executive Officer The Andersons, Inc. 480 W. Dussel Drive Maumee, Ohio 43537

Re: The Andersons, Inc.

Form 10-K for the year ended December 31, 2007

Filed February 28, 2008 File No. 000-20557

Dear Mr. Anderson:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel Branch Chief