

Mail Stop 3561

December 11, 2009

Via Fax & U.S. Mail

Mr. Nicholas C. Conrad  
Vice President Finance and Treasurer  
480 W. Dussel Drive  
Maumee, Ohio 43537

**Re: The Andersons, Inc.  
Form 10-K for the year ended December 31, 2008  
Filed February 27, 2009  
File No. 000-20557**

Dear Mr. Conrad:

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

VIA FACSIMILE  
(419) 891-6670