

December 29, 2005

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

Re: The Andersons, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2004  
Filed March 14, 2005  
File No. 0-20557

Dear Mr. Anderson:

We have completed our review of your Form 10-K and do not, at this time, have any further comments.

Sincerely,

April M. Sifford  
Branch Chief

UNITED STATES SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

DIVISION OF CORPORATION FINANCE