

Mail Stop 3561

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