

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