



DIVISION OF  
CORPORATION FINANCE

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

January 24, 2024

Patrick E. Bowe  
President and Chief Executive Officer  
Andersons, Inc.  
1947 Briarfield Boulevard  
Maumee, Ohio 43537

**Re: Andersons, Inc.**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed March 9, 2023**  
**File No. 000-20557**

Dear Patrick E. Bowe:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Disclosure Review Program