

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