## FLANDERS CORP Form SC 13G February 07, 2008

SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

SCHEDULE 13G

UNDER THE SECURITIES EXCHANGE ACT OF 1934 (Amendment No.) \*

FLANDERS CORP

(Name of Issuer)

COMMON STOCK

(Title of Class of Securities)

338494107

(CUSIP Number)

December 31, 2007

(Date of Event Which Requires Filing of this  ${\tt Statement}$ )

Check the appropriate box to designate the Rule pursuant to which this Schedule is filed:

[X] Rule 13d - 1(b)

[ ] Rule 13d - 1(c)

[ ] Rule 13d - 1(d)

\* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes.)

CUSIP 3384941		No 	13G	Page 9 of 16 Pages
1	I.R.S.			OF ABOVE PERSONS
	Bank of 56-0906		Corporation	
2		nstruction		MEMBER OF A GROUP
				(b) [ ]
3	SEC USE	ONLY		
4	CITIZEN	ISHIP OR I	PLACE OF ORGANIZA	ATION Delaware
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		7 SOLE POWER	DISPOSITIVE	0
		8 SHARI POWER	ED DISPOSITIVE	1,302,906

	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  1,302,906
10	CHECK IF THE AGGREGATE AMOUNT IN ROW (9 EXCLUDES CERTAIN SHARES (See Instructions)
	[ 
11	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9
12	TYPE OF REPORTING PERSON (See Instructions)
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	NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSON (ENTITIES ONLY):
	I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
2	I.R.S. IDENTIFICATION NO. OF ABOVE PERSON (ENTITIES ONLY):  NB Holdings Corporation 56-1857749  CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROU (See Instructions)
 2	I.R.S. IDENTIFICATION NO. OF ABOVE PERSON (ENTITIES ONLY):  NB Holdings Corporation 56-1857749  CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROU
2	I.R.S. IDENTIFICATION NO. OF ABOVE PERSON (ENTITIES ONLY):  NB Holdings Corporation 56-1857749  CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROU (See Instructions) (a) [] (b) []
	I.R.S. IDENTIFICATION NO. OF ABOVE PERSON (ENTITIES ONLY):  NB Holdings Corporation 56-1857749  CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUD (See Instructions) (a) []  (b) []  SEC USE ONLY
3	I.R.S. IDENTIFICATION NO. OF ABOVE PERSON (ENTITIES ONLY):  NB Holdings Corporation 56-1857749  CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUD (See Instructions) (a) []  (b) []  SEC USE ONLY  CITIZENSHIP OR PLACE OF ORGANIZATION
3	I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY):  NB Holdings Corporation 56-1857749  CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (See Instructions) (a) []  (b) []  SEC USE ONLY

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	943,131 6 SHARED VOTING POWER
	7 SOLE DISPOSITIVE 0 POWER
	8 SHARED DISPOSITIVE 1,302,906 POWER
9	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 1,302,906
10	CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (See Instructions)
11	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 5.03%
12	TYPE OF REPORTING PERSON (See Instructions)  HC
1	NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY): Bank of America, NA 94-1687665
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (See Instructions) (a) [ ] (b) [ ]

3	SEC USE ONLY
4	CITIZENSHIP OR PLACE OF ORGANIZATION  United States
	ARES ICIALLY BY EACH RTING
	942,530 6 SHARED VOTING POWER
	7 SOLE DISPOSITIVE 0 POWER
	8 SHARED DISPOSITIVE 1,302,305 POWER
9	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 1,302,305
10	CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (See Instructions)
11	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 5.03%
12	TYPE OF REPORTING PERSON (See Instructions)  BK

1	NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PER (ENTITIES ONLY):	RSONS
	Banc of America Securities Holdings Corporat. 56-2103478	ion
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A ( (See Instructions)  (a) [ ]	 GROUE
	(b) [ ]	
3	SEC USE ONLY	
4	CITIZENSHIP OR PLACE OF ORGANIZATION	
	Del	aware
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		0.00% 
12 TYPE OI	F REPORTING PERSON (See Instruction	ns) HC
1 NAMES (	OF REPORTING PERSONS	
I.R.S. (ENTIT	IDENTIFICATION NO. OF ABOVE IES ONLY): f America Securities LLC	PERSONS
	THE APPROPRIATE BOX IF A MEMBER OF nstructions)  ] (b)	
3 SEC USI	E ONLY	
4 CITIZE	NSHIP OR PLACE OF ORGANIZATION	Delaware
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	6 SHARED VOTING POWER	0
	7 SOLE DISPOSITIVE POWER	601

	8 SHARED DISPOSITIVE 0 POWER
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	K IF THE AGGREGATE AMOUNT IN ROW (9) UDES CERTAIN SHARES (See Instructions)
11 PERC	EENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)
12 TYPE	OF REPORTING PERSON (See Instructions)  BD
I.R. (ENT Colu	S OF REPORTING PERSONS S. IDENTIFICATION NO. OF ABOVE PERSONS TITIES ONLY):  mbia Management Group, LLC 687665
	K THE APPROPRIATE BOX IF A MEMBER OF A GROUP Instructions) [ ] (b) [ ]
3 SEC	USE ONLY
4 CITI	ZENSHIP OR PLACE OF ORGANIZATION  Delaware

5 SOLE VOTING POWER

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH \_\_\_\_\_ 6 SHARED VOTING POWER \_\_\_\_\_ 7 SOLE DISPOSITIVE 8 SHARED DISPOSITIVE 1,302,305 POWER AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 1,302,305 \_\_\_\_\_\_ \_\_\_\_\_\_ 10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (See Instructions) 11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 5.03% 12 TYPE OF REPORTING PERSON (See Instructions) NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY): Columbia Management Advisors, LLC 94-1687665 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (See Instructions) (a) [ ]

3 SEC USE ONLY  4 CITIZENSHIP OR PLACE OF ORGANIZATION  Delaware  879,595  5 SOLE VOTING POWER  NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH  6 SHARED VOTING POWER  7 SOLE DISPOSITIVE POWER  8 SHARED DISPOSITIVE POWER  9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 1,302,305  10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (See Instructions)  [ ]  11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 5.03%		(	(b) [ ]
Delaware  879,595  5 SOLE VOTING POWER  NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH  6 SHARED VOTING POWER  7 SOLE DISPOSITIVE 1,297,094 POWER  8 SHARED DISPOSITIVE 5,211 POWER  9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 1,302,305  10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (See Instructions)  [ ]  11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 5.03%	3 SEC USE	ONLY	
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7 SOLE DISPOSITIVE 1,297,094 POWER  8 SHARED DISPOSITIVE 5,211 POWER  9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 1,302,305  10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (See Instructions)  [ ]  11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 5.03%	SHARES BENEFICIALLY OWNED BY EACH REPORTING	5 SOLE VOTING POWER	879 <b>,</b> 595
POWER  8 SHARED DISPOSITIVE 5,211 POWER  9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 1,302,305  10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (See Instructions)  [ ]  11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 5.03%		6 SHARED VOTING POWER	0
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REPORTING PERSON  1,302,305  10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (See Instructions)  [ ]  11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)  5.03%			5,211
EXCLUDES CERTAIN SHARES (See Instructions)  [ ]  11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)  5.03%			
5.03%			cions)
	11 PERCENT	OF CLASS REPRESENTED BY AMOUN	T IN ROW (9)
12 TYPE OF REPORTING PERSON (See Instructions)	12 TYPE OF		

1			PERSONS
	(ENTITIES ON		I ERSONS
	Banc of Amer: 56-2058405	ica Investment Advisors, Inc	
2	(See Instruct	PPROPRIATE BOX IF A MEMBER C tions)	F A GROUP
		(b)	[ ]
3	SEC USE ONLY		
4	CITIZENSHIP (	OR PLACE OF ORGANIZATION	
			Delaware
			0
NUM	5 BER OF	SOLE VOTING POWER	
BENE	HARES 6		
REP	BY EACH DRTING 7 DN WITH		
	9 8		
			 39 <b>,</b> 855
		SHARED VOTING POWER	
			0
		SOLE DISPOSITIVE POWER	
		SHARED DISPOSITIVE POWER	0
		AMOUNT BENEFICIALLY OWNE	D BY EACH
 9	AGGREGATE	AMOUNT DENEFICIALLY OWNE	
9	AGGREGATE REPORTING		39 <b>,</b> 855
9	REPORTING		39,855  ROW (9)

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

0.15%

\_\_\_\_\_\_

12 TYPE OF REPORTING PERSON (See Instructions)

ΙÆ

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Item 1(a). Name of Issuer:

Flanders Corp

Item 1(b). Address of Issuer's Principal Executive
 Offices:

2399 26th Ave N ST Petersburg, FL 33734

Item 2(a). Name of Person Filing:

Bank of America Corporation

NB Holdings Corporation

Bank of America N.A.

Banc of America Securities Holdings

Corporation

Banc of America Securities LLC

Columbia Management Group, LLC

Columbia Management Advisors, LLC

Banc of America Investment Advisors, Inc.

Each Reporting Person has its or his principal business office at 100 North Tryon Street, Floor 25, Bank of America Corporate Center, Charlotte, NC 28255.

Item 2(c). Citizenship:

Bank of America Corporation Delaware

NB Holdings Corporation Delaware

Bank of America N.A. United States

Banc of America Securities Holdings

Corporation Delaware

Banc of America Securities LLC Delaware

Columbia Management Group, LLC Delaware

Columbia Management Advisors, LLC Delaware Banc of America Investment Advisors, Inc. Delaware

Item 2(d). Title of Class of Securities:

Common Stock

Item 2(e). CUSIP Number:

338494107

- Item 3. If This Statement is Filed Pursuant to Rule 13d-1(b), or 13d-2(b) or (c), Check Whether the Person Filing is a:
  - (a) [ ] Broker or dealer registered under Section 15 of the Exchange Act.
  - (b) [ ] Bank as defined in Section 3(a)(6)
    of the Exchange Act.
  - (c) [ ] Insurance company as defined in Section 3(a)(19) of the Exchange Act.
  - (d) [ ] Investment company registered
     under Section 8 of the Investment
     Company Act.
  - (e) [ ] An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E).
  - (f) [ ] An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F).
  - (g) [X] A parent holding company or control
     person in accordance with Rule
     13d-1(b)(1)(ii)(G).
  - (h) [ ] A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act.
  - (i) [] A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act.
  - (j) [ ] Group, in accordance with Rule 13d-1 (b) (1) (ii) (J).
  - If this statement is filed pursuant to Rule 13d-1(c), check this box. [ ]

#### Item 4. Ownership:

With respect to the beneficial ownership of the reporting person, see Items 5 through 11 of the cover pages to this Schedule 13G, which are incorporated herein by reference.

Item 5. Ownership of Five Percent or Less of a Class:

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following [ ].

Not applicable.

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company or Control Person:

With respect to Subsidiary Identification and Classification, see Items 5 through 11 of the cover pages to this Schedule 13G, which are incorporated herein by reference.

Item 8. Identification and Classification of Members of the Group:

Not applicable.

Item 9. Notice of Dissolution of Group:

Not applicable.

#### Item 10. Certification:

By signing below each of the undersigned certifies that, to the best of such undersigned's knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

#### SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: February 05, 2008

Bank of America Corporation NB Holdings Corporation Bank of America, N.A.

By: /s/ Lucille E. Reymann

Lucille E. Reymann

Senior Vice President

Columbia Management Group, LLC Columbia Management Advisors, LLC

By: /s/ Michael A. Jones

Michael A. Jones President

Banc of America Securities Holdings Corporation

By: /s/ Robert Qutub

Robert Qutub President

Banc of America Securities LLC

By: /s/ Matthew Smith

Matthew Smith Principal

Banc of America Investment Advisors, Inc.

By: /s/ Daniel S. McNamara

Daniel S. McNamara President

Exhibit 99.1

#### EXHIBIT 99.1 - JOINT FILING AGREEMENT

The undersigned hereby agree that they are filing this statement jointly pursuant to Rule 13d-1(k)(1). Each of them is responsible for the timely filing of such Schedule 13G and any amendments thereto, and for the completeness and accuracy of the information concerning such person contained therein; but none of them is responsible for the completeness or accuracy of the information concerning the other persons making the filing, unless such person knows or has reason to believe that such information is inaccurate.

In accordance with Rule 13d-1(k)(1) promulgated under the Securities and Exchange Act of 1934, as amended, the undersigned hereby agree to the joint filing with each other on behalf of each of them of

to such a statement on Schedule 13G with respect to the common stock of beneficially owned by each of them. This Joint Filing Agreement shall be included as an exhibit to such Schedule 13G.

Dated: February 05, 2008

Bank of America Corporation NB Holdings Corporation Bank of America, N.A.

By: /s/ Lucille E. Reymann

Lucille E. Reymann Senior Vice President

Columbia Management Group, LLC Columbia Management Advisors LLC

By: /s/ Michael A. Jones

Michael A. Jones

President

Banc of America Securities Holdings Corporation

By: /s/ Robert Qutub

Robert Qutub President

Banc of America Securities LLC

By: /s/ Matthew Smith

Matthew Smith Principal

Banc of America Investment Advisors, Inc.

By: /s/ Daniel S. McNamara

Daniel S. McNamara President