NELNET INC Form ABS-15G February 07, 2013 UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

FORM ABS-15G ASSET-BACKED SECURITIZER REPORT PURSUANT TO SECTION 15G OF THE SECURITIES EXCHANGE ACT OF 1934

Check the appropriate box to indicate the filing obligation to which this form is intended to satisfy:

Rule 15Ga-1(c)(2)(ii) under the Exchange Act (17 CFR 240.15Ga-1(c)(2)(ii)) for the annual reporting period January 1, 2012 to December 31, 2012.

Date of Report (Date of earliest event reported): February 7, 2013

NELNET, INC. (Exact name of securitizer as specified in its charter)

001-31924 (Commission File Number of Securitizer) 0001258602 (Central Index Key Number of Securitizer)

Terry Heimes, Chief Financial Officer, (402) 458-2303

Name and telephone number, including area code, of the person to contact in connection with this filing.

Indicate by check mark whether the securitizer has no activity to report for the initial period pursuant to Rule 15Ga-1(c)(1)

Indicate by check mark whether the securitizer has no activity to report for the quarterly period pursuant to Rule 15Ga-1(c)(2)(i)

Indicate by check mark whether the securitizer has no activity to report for the annual x period pursuant to Rule 15Ga-1(c)(2)(ii)

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the reporting entity has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: February 7, 2013

NELNET, INC. (Securitizer)

By: /s/ Terry J. Heimes

Name: Terry J. Heimes Title: Chief Financial Officer