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March 25, 2013



Ms. Elizabeth M. Murphy  
Secretary  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington D.C. 20549-1090

**Re: Petition for Rulemaking Under Section 13(f) of the Securities Exchange Act of 1934**

Dear Ms. Murphy:

The Andersons Inc, as a publicly traded corporation listed on the NASDAQ, supports the NYSE request for a reduction of the time allowed for investors to report holdings from the current 45 days after the end of a quarter to 2 days following each quarter. This is important for market transparency and good corporate governance, and is feasible with today's technology.

Specifically, we are requesting that the Commission amend the beneficial ownership reporting rules under Section 13(f)1 of the Securities Exchange Act of 1934 in order to shorten the reporting deadline under paragraph (a)(1) of Rule 13f-1. We believe that the benefits to investors and public companies of long-position reporting justify a substantial increase in the frequency of Form 13F reporting, and encourage the Commission to raise this important issue with the appropriate Congressional oversight committees.

For our public company, the 45-day delay period reduces our ability to identify shareholders in a timely manner. This is particularly important for the first quarter of the year because Form 13F is not due until May 15, after we (and most companies) have completed the annual proxy process. Accurate communications, as part of good governance, would be enhanced with the shorter reporting deadline.

Thank you for your consideration of our request to support the NYSE/Euronext petition of February 1<sup>st</sup>, 2013.

Mike Anderson  
Chairman and CEO