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Modine Manufacturing Company

1500 DeKoven Avenue
Racine, WI 53403

Tel. 262.636.1200
Fax 262.636.1424

February 14, 2013

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



**Re: File No. 4-659, Petition for Rulemaking Under
Section 13(f) of the Securities Exchange Act of 1934**

Dear Ms. Murphy:

On behalf of Modine Manufacturing Company, a company listed on the NYSE, I am writing in support of the above referenced petition for rulemaking filed by NYSE Euronext, the Society of Corporate Secretaries and Governance Professionals and the National Investor Relations Institute. We join them in urging the U.S. Securities and Exchange Commission (the "Commission") to amend the beneficial ownership reporting rules under Section 13(f) of the Securities Exchange Act of 1934 in order to shorten the reporting deadline under paragraph (a)(1) of Rule 13f-1 from 45 days to two business days after the end of the calendar quarter.

We also agree with the petitioners that an even more substantial reduction in the Form 13F reporting period is warranted, to match that required for short-sale reporting under the Dodd-Frank Act. Under existing Section 13(f) the Commission may not require long-position reporting for a period shorter than one quarter. Accordingly, we encourage the Commission to raise this issue with the appropriate Congressional oversight committee, with a view to amending the statute to require no later than monthly reporting of long positions, similar to the current requirement for reporting short-sale positions, or some lesser reporting period as may be determined.

As a public company, we take very seriously the need for effective communication with our shareholders, both to understand their views and to enable us to convey our beliefs regarding what courses of action are important to our company and all its constituents, including our shareholders. In today's world of ever-faster turnover of institutional positions, it is more important than ever that we have more current information regarding the identity of our institutional shareholders. The Commission recognizes that it is important to have public disclosure of institutional investor holdings. Given the advances in recordkeeping technology in the more than 30 years since the reporting requirement was adopted, there does not seem to be any justification for the existing deadline under which an institutional investment manager can make an investment on the first day of the quarter and delay disclosure of that investment for more than four months.

Thank you for the opportunity to comment on this important issue. If we can provide any additional information that would be useful to the Commission or the staff in this matter, please contact me at 262-636-1687 or by email at k.t.powers@na.modine.com.

Very truly yours,

A handwritten signature in black ink, appearing to read "Kathleen T. Powers". The signature is fluid and cursive, with a long horizontal flourish extending to the right.

Kathleen T. Powers
Vice President, Treasurer and Investor Relations