

NELNET INC  
Form ABS-15G  
February 13, 2012

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)(1) under the Exchange Act (17 CFR 240.15Ga-1(c)(1)) for the reporting period January 1, 2009 to December 31, 2011.
- Rule 15Ga-1(c)(2)(i) under the Exchange Act (17 CFR 240.15Ga-1(c)(2)(i)) for the quarterly reporting period \_\_\_\_\_ to \_\_\_\_\_.
- Rule 15Ga-1(c)(2)(ii) under the Exchange Act (17 CFR 240.15Ga-1(c)(2)(ii)) for the annual reporting period \_\_\_\_\_ to \_\_\_\_\_.

Date of Report (Date of earliest event reported): February 13, 2012

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

001-31924                                      0001258602  
(Commission File Number of Securitizer)      (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)  x

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

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

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 13, 2012

NELNET, INC.  
(Securitizer)

By: /s/ Terry J. Heimes  
Name: Terry J. Heimes  
Title: Chief Financial Officer