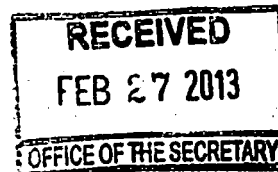


**MOOG**

Moog Inc. • East Aurora • NY 14052

NYSE: MOGA AND MOGB



February 21, 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 Moog Inc. (NYSE: MOGA and MOGB), I am writing in support of the referenced petition for rulemaking filed by NYSE Euronext, the Society of Corporate Secretaries and Governance Professionals and the National Investor Relations Institute. I join them in urging the U.S. Securities and Exchange 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.

Currently, an institutional investment manager can make an investment on the first day of the quarter and delay disclosure of their investment for more than four months. Today, I was finally able to view and print a report of our holders at 31 December. As a public company, the need for effective communication with our shareholders allows us to understand shareholder views. The proposed change would allow me to do my job better and more efficiently.

Thank you for the opportunity to comment on this issue. If we can provide any additional information that would be useful to the SEC staff on this matter, please contact me at [aluhr@moog.com](mailto:aluhr@moog.com).

Best regards,

A handwritten signature in black ink, appearing to read "Ann Marie Luhr".

Ann Marie Luhr  
Investor Relations Manager