



DIVISION OF  
INVESTMENT MANAGEMENT

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

May 8, 2023

**BY EMAIL**

Richard Horowitz  
Dechert LLP  
1095 Avenue of the Americas  
New York, NY 10036-6797  
richard.horowitz@dechert.com

Re: Calamos Aksia Alternative Credit and Income Fund, et al.; File No. 812-15369

Dear Mr. Horowitz:

By Form APP-WD filed with the U.S. Securities and Exchange Commission on May 4, 2023, you requested that the above-referenced application, filed under the Investment Company Act of 1940, be withdrawn. Please be advised that your request for withdrawal has been granted, pursuant to delegated authority.

Sincerely,

/s/ Terri G. Jordan

Terri G. Jordan  
Branch Chief

Cc: Jennifer O. Palmer  
Division of Investment Management