



DIVISION OF  
INVESTMENT MANAGEMENT

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

April 18, 2012

**VIA U.S. MAIL**

Mark D. Perlow, Esq.  
K&L Gates LLP  
Four Embarcadero Center  
Suite 1200  
San Francisco, CA 94111

Re: Matthews International Capital Management, LLC, et al., File No. 812-13817

Dear Mr. Perlow:

By Form APP-WD filed with the Securities and Exchange Commission on April 18, 2012, you requested that the above-referenced application, filed under the Investment Company Act of 1940, be withdrawn.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,

Janet M. Grossnickle  
Assistant Director  
Office of Investment Company Regulation

cc: Kurt J. Decko, Esq.  
K&L Gates LLP

Timothy B. Parker, Esq.  
Matthews International Capital Management, LLC  
Four Embarcadero Center  
Suite 550  
San Francisco, CA 94111