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VIA FEDEX

ADVANCED COPY BY EMAIL

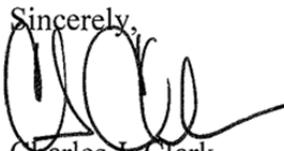
Office of the Secretary
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-2465

Re: In the Matter of Pershing Square Capital Management, L.P.
Request for Withdrawal of Application

Dear Office of the Secretary:

On behalf of Pershing Square Capital Management, L.P. ("PSCM"), I am writing to request the withdrawal of PSCM's application for an order pursuant to Section 206A of the Investment Advisers Act of 1940, as amended, and Rule 206(4)-5(e), exempting PSCM from Section 206(4) of the Investment Advisers Act of 1940, and Rule 206(4)-5(a)(1) thereunder (the "Application"). The Application was originally filed with the U.S. Securities and Exchange Commission ("SEC") on September 20, 2016. We are withdrawing the Application since the matter it pertains to has been successfully resolved in a settlement announced by the SEC on January 17, 2017. Please direct this request to Sara Crovitz and Aaron Gilbride in the Division of Investment Management.

Please do not hesitate to contact me if you have any questions.

Sincerely,

Charles J. Clark