

April 29, 2026

Chief, Information Technology
Securities and Exchange Commission
Division of Corporate Finance
100 F Street, NE MS 3040
Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies its approval for listing and registration of the Common Shares, no par value, of Pershing Square USA, Ltd., under the Exchange Act of 1934.

Sincerely,

A handwritten signature in blue ink, reading "Craig A. Manta". The signature is fluid and cursive, with a long horizontal stroke extending to the right.