SECURITIES AND EXCHANGE COMMISSION

FORM 13F-NT

Initial quarterly Form 13F notice report filed by institutional managers

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FILER

ACKMAN WILLIAM A

CIK:1056513| Fiscal Year End: 1231

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

Form 13F

Form 13F COVER PAGE

Report fo	r the Calendar Year or Quarter Ended: March 31, 2002		
Check her	e if Amendment []; Amendment Number:		
This A	mendment (Check only one.): [] is a restatement. [] adds new holdings entries.		
Instituti	onal Investment Manager Filing this Report:		
Name:	William A. Ackman		
Address:	c/o Gotham Partners Management Co., L.L.C.		
	110 East 42nd Street, 18th Floor		
	New York, New York 10017		
Form 13F	File Number: 28-6908		
it is sign to submit complete,	tutional investment manager filing this report and the person by whom ned hereby represent that the person signing the report is authorized it, that all information contained herein is true, correct and and that it is understood that all required items, statements, , lists, and tables, are considered integral parts of this form.		
Person Si	gning this Report on Behalf of Reporting Manager:		
Name:	William A. Ackman		
Title:			
Phone:			

New York, New York

05/14/02

Signature, Place, and Date of Signing:

/s/ William A. Ackman

Mr. William A. Ackman shares investment discretion with Mr. David P. Berkowitz and Section H Partners, L.P. with respect to certain securities and with Mr. David P. Berkowitz and Gotham International Advisors, L.L.C. with respect to certain securities. Please refer to the Form 13F filing for Mr. Berkowitz for said securities.

Report	Type	(Check	onlv	one.) :
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- [] 13F HOLDINGS REPORT. (Check here if all holdings of this reporting manager are reported in this report.)
- [X] 13F NOTICE. (Check here if no holdings reported are in this report, and all holdings are reported by other reporting manager(s).)
- [] 13F COMBINATION REPORT. (Check here if a portion of the holdings for this reporting manager are reported in this report and a portion are reported by other reporting manager(s).)

List of Other Managers Reporting for this Manager:

Form 13F File Number

28-6906	David P. Berkowitz

Name