



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

October 16, 2007

**Via U.S. mail and facsimile**

Mr. Michael J. Castellano  
Chief Financial Officer  
Lazard Ltd and Lazard Group LLC  
30 Rockefeller Plaza  
New York, NY 10020

**RE: Lazard Ltd Form 10-K for the fiscal year ended December 31, 2006  
File No. 001-32492  
Lazard Group LLC Form 10-K for the fiscal year ended December 31, 2006  
File No. 333-126751**

Dear Mr. Castellano:

We have completed our review of your Forms 10-K and related filings and have no further comments at this time.

If you have any questions regarding our review of your filings, please direct them to Lisa Haynes, Staff Accountant, at (202) 551-3424 or, in her absence, to the undersigned at (202) 551-3769.

Sincerely,

Rufus Decker  
Accounting Branch Chief