



DIVISION OF
CORPORATION FINANCE

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

December 11, 2013

Via E-mail
Matthieu Bucaille
Chief Financial Officer
Lazard LTD
30 Rockefeller Plaza
New York, NY 10020

Re: Lazard LTD
Form 10-K for the Fiscal Year Ended December 31, 2012
Filed February 28, 2013
File No. 001-32492

Dear Mr. Bucaille:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Hugh West

Hugh West
Accounting Branch Chief