



DIVISION OF
CORPORATION FINANCE

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

November 20, 2023

Peter R. Orszag
Chief Executive Officer
Lazard Ltd
Clarendon House
2 Church Street
Hamilton HM 11, Bermuda

Re: Lazard Ltd
Registration Statement on Form S-4
Filed November 13, 2023
File No. 333-275510

Dear Peter R. Orszag:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Robert Arzonetti at 202-551-8819 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance

cc: Stephen M. Salley