

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