



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

VIA FACSIMILE AND U.S. MAIL

September 8, 2008

Mr. Leon Tempelsman
President and Chief Executive Officer
Lazare Kaplan International Inc.
19 West 44th Street
New York, NY 10036

**Re: Lazare Kaplan International Inc.
Forms 10-K and 10-K/A for Fiscal Year Ended May 31, 2007
Filed August 29, 2007 and August 26, 2008
Form 10-Q for Fiscal Quarter Ended February 29, 2008
Filed April 14, 2008
File No. 1-7848**

Dear Mr. Tempelsman:

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

Sincerely,

William Thompson
Branch Chief