

November 20, 2023

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

Statement on Form S-4  
2023

Re: Lazard Ltd  
Registration  
Filed November 13,  
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