

September 20, 2013

**VIA EDGAR**

Mr. Hugh West  
Accounting Branch Chief  
Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549-7010

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

Dear Mr. West:

Reference is made to the comment letter (the "Comment Letter") dated September 5, 2013 from the staff of the Division of Corporation Finance (the "Staff") of the Securities and Exchange Commission with respect to the above-referenced filing of Lazard Ltd (the "Company"). This letter is to confirm the conversation on September 19, 2013 between Ms. Michelle Miller of the Staff and the undersigned, in which it was agreed that the Company will have until October 3, 2013 to submit its response to the Comment Letter.

Very truly yours,

/s/ Dominick Ragone

Dominick Ragone  
Chief Accounting Officer