

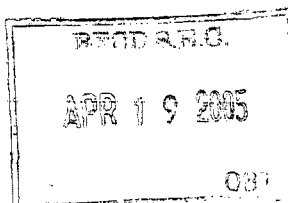
Paras Madho  
Manager  
Securities Operations



tel: 212.656.5026  
fax: 212.656.5893  
pmadho@nyse.com



*Cert NYS*



*1-32492*

April 19, 2005

Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531 – STOP 1004  
100 F Street, NE  
Washington, DC 20549

✓  
**PROCESSED**  
**MAY 03 2005**  
THOMSON  
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, LAZARD LTD (LAZARD GROUP FINANCE LLC), Equity Security Units. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on April 19, 2005. Tentative listing date – Not yet determined.

Sincerely,

*Paras Madho*