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July 14, 1997

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CERTIFIED MAIL, RRR

Department of Labor  
Top Hat Plan Exemption,  
Pension & Welfare Benefits  
Administration  
Room N-5644  
US Department of Labor  
200 Constitution Avenue N.W.  
Washington, D.C. 20210

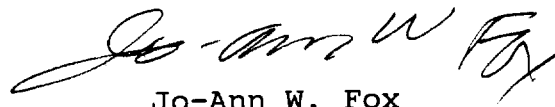
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PUBLIC DISCLOSURE

Dear Sir/Madam:

Please find enclosed copies of the Leon Tempelsman Retirement Benefit Plan of Lazare Kaplan International, Inc., the Robert Speisman Retirement Benefit Plan of Lazare Kaplan International, Inc., and the Sheldon L. Ginsberg Retirement Benefit Plan of Lazare Kaplan International, Inc. The Employer/Sponsor identification number assigned by the Internal Revenue Service is 13-2728690. The plan numbers are 25, 26 and 27, respectively. All three plans are maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Each plan has only one participant.

This letter serves as an alternative method of compliance for pension plans for certain selected employees pursuant to Section 2520.104-23 of the Regulations.

Very truly yours,



Jo-Ann W. Fox

JWF/cs

cc: Ms. Margaret James  
Sheldon L. Ginsberg

APPENDIX B

OTHER INFORMATION

Plan Name: Leon Tempelsman Retirement Benefit  
Plan of Lazare Kaplan International  
Inc.

Plan Sponsor: Lazare Kaplan International Inc.  
529 Fifth Avenue  
New York, New York 10022

Employer Identification  
Number: 13-2728690

Type of Plan: Pension Plan

Plan Identification  
Number: 25

Plan Administrator: The Plan is administered by the  
Administrative Committee of the  
Board of Directors which maintains  
an office at:

Lazare Kaplan International Inc.  
529 Fifth Avenue  
New York, NY 10022

Agent for Service  
of Legal Process:

Frederick R. Cummings, Jr.  
c/o Warshaw Burstein Cohen  
Schlesinger and Kutt LP.  
555 Fifth Ave  
New York New York 10017

APPENDIX B

OTHER INFORMATION

Plan Name: Robert Speisman Retirement Benefit  
Plan of Lazare Kaplan International  
Inc.

Plan Sponsor: Lazare Kaplan International Inc.  
529 Fifth Avenue  
New York, New York 10022

Employer Identification  
Number: 13-2728690

Type of Plan: Pension Plan

Plan Identification  
Number: 26

Plan Administrator: The Plan is administered by the  
Administrative Committee of the  
Board of Directors which maintains  
an office at:

Lazare Kaplan International Inc.  
529 Fifth Avenue  
New York, NY 10022

Agent for Service  
of Legal Process:

Frederick R. Gummings  
Warsaw Burstein Schlesinger &  
Kub LLP.  
555 Fifth Ave  
New York, New York 10011

APPENDIX B

OTHER INFORMATION

Plan Name: Sheldon L. Ginsberg Retirement  
Benefit Plan of Lazare Kaplan  
International Inc.

Plan Sponsor: Lazare Kaplan International Inc.  
529 Fifth Avenue  
New York, New York 10022

Employer Identification Number: 13.2728690

Type of Plan: Pension Plan

Plan Identification Number: 27

Plan Administrator: The Plan is administered by the  
Administrative Committee of the  
Board of Directors which maintains  
an office at:  
  
Lazare Kaplan International Inc.  
529 Fifth Avenue  
New York, NY 10022

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