

May 22, 2020

George W. LeMaitre  
Chief Executive Officer  
LeMaitre Vascular, Inc.  
63 Second Avenue  
Burlington, MA 01803

Inc.

01803

Re: LeMaitre Vascular,

63 Second Avenue  
Burlington, MA

Dear Mr. LeMaitre:

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  
Christine Westbrook at 202-551-5019 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc:

Miguel Vega, Esq.