



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

February 21, 2018

Via E-mail

Joseph P. Pellegrino, Jr.  
Chief Financial Officer  
LeMaitre Vascular, Inc.  
63 Second Avenue  
Burlington, MA 01803

**Re: LeMaitre Vascular, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2016  
Filed March 9, 2017  
File No. 001-33092**

Dear Mr. Pellegrino:

We have completed our review of your filings. 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.

Sincerely,

/s/ Kevin J. Kuhar

Kevin J. Kuhar  
Accounting Branch Chief  
Office of Electronics and Machinery