

Exhibit 27. Financial Data Schedule

Lifetime Hoan Corporation

Financial Data Schedule

Pursuant to Item 601(c) of Regulation S-K

This schedule contains summary financial information
extracted
from the financial statements included in the form 10-K
for the twelve months ended December 31, 1996.

Item Number	Item Description	Amount
5-02(1)	Cash and Cash Items	\$ 1,093,432
5-02(2)	Marketable Securities	\$ 0
5-02(3)(a)(1)	Notes and Accounts Receivable - Trade	\$14,075,366
5-02(4)	Allowances for Doubtful Accounts	\$ 75,000
5-02(6)	Inventory	\$39,916,990
5-02(9)	Total Current Assets	\$61,884,163
5-02(13)	Property, Plant and Equipment	\$12,713,205
5-02(14)	Accumulated Depreciation	\$ 4,016,403
5-02(18)	Total Assets	\$84,771,915
5-02(21)	Total Current Liabilities	\$13,213,282
5-02(22)	Bonds, Mortgages and Similar Debt	\$ 0
5-02(28)	Preferred Stock - Mandatory Redemption	\$ 0
5-02(29)	Preferred Stock - No Mandatory Redemption	\$ 0
5-02(30)	Common Stock	\$ 124,065
5-02(31)	Other Stockholders' Equity	\$71,434,568
5-02(32)	Total Liabilities and Stockholders' Equity	\$84,771,915
5-03(b)1(a)	Net Sales of Tangible Products	\$98,012,394
5-03(b)1	Total Revenues	\$98,426,445
5-03(b)2(a)	Cost of Tangible Goods Sold	\$50,528,212
5-03(b)2	Total Costs and Expenses Applicable to Sales and Revenues	\$50,528,212
5-03(b)3	Other Costs and Expenses	\$ 0
5-03(b)5	Provision for Doubtful Accounts and Notes	\$ 500,080
5-03(b)(8)	Interest and Amortization of Debt Discount	\$ 670,838
5-03(b)(10)	Income Before Taxes and Other Items	\$15,412,160
5-03(b)(11)	Income Tax Expense	\$ 6,060,000
5-03(b)(14)	Income/Loss Continuing Operations	\$ 9,352,160
5-03(b)(15)	Discontinued Operations	\$ 0
5-03(b)(17)	Extraordinary Items	\$ 0
5-03(b)(18)	Cumulative effect - Changes in Accounting Principles	\$ 0
5-03(b)(19)	Net Income or Loss	\$ 9,352,160
5-03(b)(20)	Earnings Per Share - Primary	\$ 0.74
5-03(b)(20)	Earnings Per Share - Fully Diluted	\$ 0.74

