

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

**FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

LIFETIME BRANDS, INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

11-2682486
(IRS Employer
Identification No.)

**1000 Stewart Avenue
Garden City, New York 11530
(516) 683-6000**
(Address of Principal Executive Offices & Zip Code)

**LIFETIME BRANDS, INC.
AMENDED AND RESTATED 2000 LONG-TERM INCENTIVE PLAN**
(Full title of the plan)

**Jeffrey Siegel
1000 Stewart Avenue
Garden City, New York 11530**
(Name and address of agent for service)

(516) 683-6000
(Telephone number, including area code, of agent for service)

Copies to:

**Sean M. Donahue, Esq.
Morgan, Lewis & Bockius LLP
1111 Pennsylvania Avenue, N.W.
Washington, DC 20004-2541
(202) 739-5658**

**Sara A. Shindel, Esq.
Lifetime Brands, Inc.
1000 Stewart Avenue
Garden City, New York 11530
(516) 683-6000**

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer Accelerated filer
Non-accelerated filer (Do not check if a smaller reporting company) Smaller reporting company
Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Number of Shares to be Registered (1)	Proposed Maximum Offering Price per Share (2)	Proposed Maximum Aggregate Offering Price (2)	Amount of Registration Fee (2)(3)
Common Stock, \$.01 par value per share	900,000	\$11.75	\$10,575,000	\$1,316.59

- Pursuant to Rule 416(c) of the Securities Act of 1933, as amended (the "Securities Act"), the number of shares being registered shall include an indeterminate number of additional shares of common stock, \$.01 par value per share (the "Common Stock"), which may become issuable as a result of stock splits, stock dividends, or similar transactions in accordance with anti-dilution provisions of the Lifetime Brands, Inc. Amended and Restated 2000 Long-Term Incentive Plan (the "Plan").
- Calculated pursuant to paragraphs (c) and (h) of Rule 457 of the Securities Act, based upon the average of the reported high and low sales prices for the Registrant's Common Stock as reported on the NASDAQ Global Select Market on August 3, 2018. The foregoing calculation is solely for the purpose of determining the registration fee.
- Calculated pursuant to Section 6(b) of the Securities Act as follows: Proposed maximum aggregate offering price multiplied by .0001245.

EXPLANATORY NOTE

This Registration Statement on Form S-8 is filed pursuant to General Instruction E to Form S-8 for the purpose of registering an additional 900,000 shares of the Common Stock of Lifetime Brands, Inc., a Delaware corporation (the "Company"), that may be offered and sold under the Plan, which was approved at the Company's Annual Meeting of Stockholders held on June 28, 2018.

INCORPORATION BY REFERENCE

The contents of the Company's previously filed (i) Registration Statement on Form S-8 (Registration No. 333-105382) filed with the Securities and Exchange Commission (the "Commission") on May 19, 2003, (ii) Registration Statement on Form S-8 (Registration No. 333-146017) filed with the Commission on September 12, 2007, (iii) Registration Statement on Form S-8 (Registration No. 333-162734) filed with the Commission on October 29, 2009, (iv) Registration Statement on Form S-8 (Registration No. 333-186208) filed with the Commission on January 25, 2013, (v) Registration Statement on Form S-8 (Registration No. 333-208961) filed with the Commission on January 12, 2016, and (vi) Registration Statement on Form S-8 (Registration No. 333-221613) filed with the Commission on November 16, 2017 are hereby incorporated by reference herein to the extent not otherwise amended or superseded by the contents hereof.

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The document(s) containing the information concerning the Plan required by Item 1 of Form S-8 and the statement of availability of registrant information, plan information and other information required by Item 2 of Form S-8 will be sent or given to employees as specified by Rule 428 under the Securities Act. In accordance with Rule 428 and the requirements of Part I of Form S-8, such documents are not being filed with the Commission either as part of this Registration Statement or as prospectuses or prospectus supplements pursuant to Rule 424 under the Securities Act. The registrant will maintain a file of such documents in accordance with the provisions of Rule 428. Upon request, the registrant will furnish to the Commission or its staff a copy of any or all of the documents included in such file.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents are hereby incorporated by reference in this Registration Statement:

(a) The Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2017, filed with the Commission on March 16, 2018 (including the information in Part III incorporated by reference from the Company's Definitive Proxy Statement on Schedule 14A, filed on April 30, 2018), which contained audited consolidated financial statements for the most recent fiscal year for which such statements have been filed;

(b) The Company's Quarterly Reports on Form 10-Q for the fiscal quarters ended March 31, 2018 and June 30, 2018, filed with the Commission on May 9, 2018 and August 8, 2018, respectively;

(c) The Company's Current Reports on Form 8-K filed with the Commission on March 6, 2018 (as amended May 18, 2018), June 12, 2018, and June 29, 2018; and

(d) The description of the Company's Common Stock contained in the Registration Statement on Form 8-A as filed with the Commission on May 6, 1991, and as amended on May 23, 1991, including any amendments or reports filed for the purpose of updating the description of our Common Stock that is incorporated by reference therein.

All documents filed by the Company pursuant to Section 13(a), 13(c), 14 or 15(d) of the Securities Exchange Act of 1934, as amended, after the date hereof and prior to the filing of a post-effective amendment that indicates that all securities offered hereby have been sold or that deregisters the securities covered hereby then remaining unsold shall also be deemed to be incorporated by reference into this Registration Statement and to be a part hereof commencing on the respective dates on which such documents are filed.

Item 6. Indemnification of Directors and Officers.

Article Fifth of our Second Restated Certificate of Incorporation, as amended, provides that our directors shall not be personally liable to the Company or its stockholders for monetary damages for breach of fiduciary duty as a director, except for liability (i) for any breach of the director's duty of loyalty to the Company or its stockholders, (ii) for acts or omissions not in good faith that involve intentional misconduct or a knowing violation of law, (iii) under Section 174 of the General Corporation Law of the State of Delaware (the "DGCL"), or (iv) for any transaction in which the director derived an improper personal benefit.

Under Section 145 of the DGCL, the Company has broad powers to indemnify its directors and officers against liabilities that they may incur in such capacities. As such, our Amended and Restated Bylaws provide for indemnification of our directors and officers.

As permitted by Section 145 of the DGCL, Article IV of our Amended and Restated Bylaws provides that we shall indemnify our officers and directors to the fullest extent permitted by the DGCL and that expenses incurred by any such person in defending a proceeding shall be paid by the Company in advance of the final disposition of such proceeding.

We maintain policies of insurance under which the directors and officers of the Company are insured, within the limits and subject to the limitations of the policies, against certain expenses in connection with the defense of actions, suits or proceedings, and certain liabilities which might be imposed as a result of such actions, suits or proceedings, to which they are parties by reason of being or having been such directors or officers.

In addition, the Company has entered into indemnification agreements whereby it has agreed to indemnify its officers and directors for specific liabilities that they may incur in such capacities.

Item 8. Exhibits.

For the list of exhibits, see the Exhibit Index to this Registration Statement, which is incorporated in this item by reference.

EXHIBIT INDEX

<u>Exhibit</u>	<u>Description</u>
4.1	<u>Second Restated Certificate of Incorporation of Lifetime Brands, Inc. (filed as Exhibit 3.2 to the Registrant's Annual Report on Form 10-K for the Year Ended December 31, 2005 and incorporated by reference herein).</u>
4.2	<u>Certificate of Amendment to Second Restated Certificate of Incorporation of Lifetime Brands, Inc. (filed as Exhibit 3.1 to the Registrant's Current Report on Form 8-K filed on June 10, 2016 and incorporated by reference herein).</u>
4.3	<u>Amended and Restated Bylaws of Lifetime Brands, Inc. (filed as Exhibit 3.1 to the Registrant's Current Report on Form 8-K filed on December 8, 2016 and incorporated by reference herein).</u>
4.4	<u>Amended and Restated 2000 Long-Term Incentive Plan (filed as Exhibit 10.1 to the Registrant's Form 8-K filed on June 29, 2018 and incorporated by reference herein).</u>
5.1	<u>Opinion of Morgan, Lewis & Bockius LLP.</u>
15	<u>Letter regarding unaudited interim financial information.</u>
23.1	<u>Consent of Ernst & Young LLP.</u>
23.2	<u>Consent of Morgan, Lewis & Bockius LLP (included in Exhibit 5.1).</u>
24	<u>Power of Attorney (included on signature page).</u>

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Company certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement on Form S-8 to be signed on its behalf by the undersigned, thereunto duly authorized, in the town of Garden City, State of New York, on August 8, 2018.

LIFETIME BRANDS, INC.

By: /s/ Robert B. Kay
Robert B. Kay
Chief Executive Officer and Director

POWER OF ATTORNEY

Each person whose signature to this Registration Statement appears below hereby appoints Laurence Winoker as his or her attorney-in-fact to sign on his or her behalf individually and in the capacity stated below and to file all supplements, amendments and post-effective amendments to this Registration Statement, and any and all instruments or documents filed as a part of or in connection with this Registration Statement or any amendment or supplement thereto, and such attorney-in-fact may make such changes and additions to this Registration Statement as such attorney-in-fact may deem necessary or appropriate.

Pursuant to the requirement of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Robert B. Kay</u> Robert B. Kay	Chief Executive Officer and Director (Principal Executive Officer)	August 8, 2018
<u>/s/ Ronald Shiftan</u> Ronald Shiftan	Vice Chairman of the Board of Directors, Chief Operating Officer and Director	August 8, 2018
<u>/s/ Laurence Winoker</u> Laurence Winoker	Senior Vice-President—Finance, Treasurer and Chief Financial Officer (Principal Financial and Accounting Officer)	August 8, 2018
<u>/s/ Jeffrey Siegel</u> Jeffrey Siegel	Executive Chairman of the Board of Directors	August 8, 2018
<u>/s/ Michael Jeary</u> Michael Jeary	Director	August 8, 2018

<u>/s/ John Koegel</u> John Koegel	Director	August 8, 2018
<u>/s/ Cherrie Nanninga</u> Cherrie Nanninga	Director	August 8, 2018
<u>/s/ Craig Phillips</u> Craig Phillips	Director	August 8, 2018
<u>/s/ Bruce Pollack</u> Bruce Pollack	Director	August 8, 2018
<u>/s/ Dennis E. Reaves</u> Dennis E. Reaves	Director	August 8, 2018
<u>/s/ Michael J. Regan</u> Michael J. Regan	Director	August 8, 2018
<u>/s/ Sara Genster Robling</u> Sara Genster Robling	Director	August 8, 2018
<u>/s/ Michael Schnabel</u> Michael Schnabel	Director	August 8, 2018
<u>/s/ William U. Westerfield</u> William U. Westerfield	Director	August 8, 2018

August 8, 2018

Lifetime Brands, Inc.
1000 Stewart Avenue
Garden City, New York 11530

RE: Lifetime Brands, Inc., Registration Statement on Form S-8

Ladies and Gentlemen:

We have acted as counsel to Lifetime Brands, Inc., a Delaware corporation (the "Company"), in connection with the filing of the referenced Registration Statement (the "Registration Statement") under the Securities Act of 1933, as amended (the "Act"), with the Securities and Exchange Commission (the "SEC"). The Registration Statement relates to the proposed offering and sale of up to 900,000 shares of common stock, par value \$.01 per share, of the Company (the "Shares"), to be issued pursuant to the Lifetime Brands, Inc. Amended and Restated 2000 Long-Term Incentive Plan (the "Plan").

In connection with this opinion letter, we have examined the Registration Statement and originals, or copies certified or otherwise identified to our satisfaction, of the Company's Second Restated Certificate of Incorporation, as amended and the Company's Amended and Restated Bylaws and such other documents, records and other instruments as we have deemed appropriate for purposes of the opinion set forth herein.

We have assumed the genuineness of all signatures, the legal capacity of all natural persons, the authenticity of the documents submitted to us as originals, the conformity with the originals of all documents submitted to us as certified, facsimile or photostatic copies and the authenticity of the originals of all documents submitted to us as copies.

Based on the foregoing, we are of the opinion that the Shares have been duly authorized and, when issued in accordance with the terms of the Plan, will be validly issued, fully paid and non-assessable.

The opinions expressed herein are limited to the Delaware General Corporation Law.

We hereby consent to the use of this opinion as Exhibit 5.1 to the Registration Statement. In giving such consent, we do not hereby admit that we are acting within the category of persons whose consent is required under Section 7 of the Act or the rules or regulations of the SEC thereunder.

Very truly yours,

/s/ Morgan, Lewis & Bockius LLP
Morgan, Lewis & Bockius LLP

August 7, 2018

To the Board of Directors and Stockholders of Lifetime Brands, Inc.:

We are aware of the incorporation by reference in the Registration Statement (Form S-8) of Lifetime Brands, Inc. for the registration of 900,000 shares of its common stock of our reports dated May 9, 2018 and August 7, 2018 relating to the unaudited condensed consolidated interim financial statements of Lifetime Brands, Inc. that are included in its Forms 10-Q for the quarters ended March 31, 2018 and June 30, 2018, respectively.

/s/ Ernst & Young, LLP

Jericho, New York
August 7, 2018

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the Lifetime Brands, Inc. Amended and Restated 2000 Long-Term Incentive Plan, of our reports dated March 16, 2018, with respect to the consolidated financial statements and schedule of Lifetime Brands, Inc. and the effectiveness of internal control over financial reporting of Lifetime Brands, Inc. included in its Annual Report (Form 10-K) for the year ended December 31, 2017, filed with the Securities and Exchange Commission.

/s/ Ernst & Young, LLP

Jericho, New York
August 7, 2018