FORM 4

obligations may continue. See Instruction 1(b).

Check this box if no longer subject to Section 16. Form 4 or Form 5

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington,	D.C.	20549

OMB APPROVAL OMB Number: Estimated average burden hours per response: 0.5

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* SIEGEL DANIEL					2. Issuer Name and Ticker or Trading Symbol LIFETIME BRANDS, INC [LCUT]								5. Relationship of Rep (Check all applicable) Director			10%		Solution Issuer Owner Er (specify	
(Last) C/O LIFE 1000 STE	TIME E	(First) BRANDS, INC. AVENUE	(Middle)		03/0	07/20	18			`	h/Day/Year)				A below	w) P	reside	belo ent	w)``
(Street) GARDEN (City)		NY (State)	11530 (Zip)		4. If	4. If Amendment, Date of Original Filed (Month/Day/Year)								Line	Individual or Joint/Group Filing (Check Applicable) X Form filed by One Reporting Person Form filed by More than One Reporting Person				
		Ta	able I - N	on-Deriva	ative	Sec	uritie	s Ac	quire	d, Di	sposed o	f, or B	enefic	cial	ly Own	ed			
		2. Transaction Date (Month/Day/Year)		Execution Date,		3. Transaction Code (Instr. 8)					nd	Beneficially Owned Following		6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		7. Nature of Indirect Beneficial Ownership			
									Code	v	Amount	(A) or (D)	Price		Reported Transacti (Instr. 3 a	ion(s)			(Instr. 4)
Common S	Stock			03/07/20	018				A ⁽¹⁾		4,646	A	\$0)	337,	,170		D	
Common Stock		03/07/2018				F ⁽²⁾		1,825	D	\$13.	45	45 335,345		D					
Common S	Stock														1,5	500		I	Spouse
Common S	Stock														1,500		I		Custodian ⁽³⁾
Common S	Stock											1,500		I		Custodian ⁽⁴⁾			
Common Stock													6,0	000		I	Trustee ⁽⁵⁾		
Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)																			
Derivative Security (Instr. 3)	2. Conversion Exercity Price of Derivative Security		ar) if any	ion Date,	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exer Expiration D (Month/Day/		ate	7. Title and Amount of Securities Underlying Derivative Security (Instr. and 4)		3	s. Price of Perivative Security Instr. 5)	9. Number derivative Securities Beneficially Owned Following Reported Transaction (Instr. 4)	e es ally g	Ownershi Form: Direct (D) or Indirect (I) (Instr. 4	Beneficial Ownership (Instr. 4)
					Codo	V	(0)	(D)	Date	icable	Expiration	Title	Number of						

Explanation of Responses:

- 1. On June 10, 2015, the reporting person received Deferred Stock (Performance vesting) grant (PSUs) that vest upon the satisfaction of certain performance conditions. On March 7, 2018, the Compensation Committee determined that certain of the performance conditions were met and a portion of the shares subject to the PSUs vested.
- 2. Payment of tax liability by withholding Common Stock incident to the vesting of PSUs.
- 3. Uniform Transfer to Minors Act Custodian for Child 1
- 4. Uniform Transfer to Minors Act Custodian for Child 2
- 5. Reporting person is trustee for a trust for the benefit of Katherine & Juliana Wells.

/s/ Sara Shindel, attorney-infact for Daniel Siegel

03/09/2018

** Signature of Reporting Person

Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

- * If the form is filed by more than one reporting person, see Instruction 4 (b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.

Know all by these presents, that the undersigned hereby constitutes and appoints Sara Shindel, signing singly, his true and lawful attorney-in-fact, to:

- 1. execute for and on behalf of the undersigned, in the undersigned's capacity as an officer of Lifetime Brands, Inc. (the "Company"), Forms 3, 4 and 5 in accordance with Section 16(a) of the Exchange Act and the rules thereunder; and
- 2. do and perform any and all acts for and on behalf of the undersigned which may be necessary or desirable to complete the execution of any such Forms 3, 4 or 5 and the timely filing of such Forms with the United States Securities and Exchange Commission and any other authority.

The undersigned hereby grants to such attorney-in-fact full power and authority to do and perform all and every act and thing whatsoever requisite, necessary and proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or revocation. The undersigned hereby ratifies and confirms that such attorney-in-fact, or her substitute or substitutes, shall lawfully do or cause to be done by virtue of this power of attorney and the rights and powers herein granted. The undersigned acknowledges that (i) this Power of Attorney authorizes, but does not require, such attorney-in-fact to act in her discretion on information provided to such attorney-in-fact without independent verification of such information; and (ii) the foregoing attorney-in-fact, in serving in such capacity at the request of the undersigned, is not assuming, nor is the Company assuming, any of the undersigned's responsibilities to comply with Section 16 of the Exchange Act, any liability of the undersigned for any failure to comply with such requirements, or any obligation or liability of the undersigned for profit disgorgement as provided in Section 16(b) of the Exchange Act.

This power of attorney shall expire on the date the undersigned shall no longer be required to file reports under Section 16(a) of the Securities Exchange Act of 1934, unless earlier revoked by the undersigned or the attorney-in-fact, as applicable, in a signed writing delivered to either the foregoing attorney-in-fact, or the undersigned, as applicable.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 13th day of April, 2016.

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/s/ Daniel Siegel
Daniel Siegel

STATE OF New York)

COUNTY OF Suffolk)

ss.:
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I, Diane Weill, a Notary Public of the aforesaid County and State, do hereby certify that Daniel Siegel personally appeared before me this day and acknowledged that he is the individual who signed the aforesaid Power of Attorney as his free act and deed.

WITNESS MY HAND AND OFFICIAL SEAL this 13 day of April, 2016.

/s/ Diane Weill Notary Public