FORM 4

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

## STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPRO	JVAL				
OMB Number:	3235-0287				
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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

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*  COHEN BRUCE						2. Issuer Name <b>and</b> Ticker or Trading Symbol  LIFETIME BRANDS, INC [ LCUT ]									5. Relationship of Reporting Person(s) to Issuer (Check all applicable)					
COREN BRUCE															Dire	ector		X 10% C	wner	
(Last) (First) (Middle) 1 EVANS DRIVE							3. Date of Earliest Transaction (Month/Day/Year) 08/23/2005									cer (give title ow)		Other below)	(specify	
							4. If Amendment, Date of Original Filed (Month/Day/Year)								6. Individual or Joint/Group Filing (Check Applicable Line)					
(Street) BROOKVILLE NY 11545															X For	Form filed by One Reporting Person				
																Form filed by More than One Reporting Person				
(City)	(5	State) (	Zip)																	
		Tabl	e I - Nor	n-Deriv	ative	Sec	curitie	s Ac	quired,	Dis	posed o	f, or	Bene	eficia	ally Own	ed				
1. Title of Security (Instr. 3)  2. Transac Date (Month/Date)						Execution Date,			3. Transaction Code (Instr. 8)  4. Securities Acquired (A Disposed Of (D) (Instr. 3, 5)					nd Secu Bene Owne	ficially ed Following	For (D)	Ownership m: Direct or Indirect Instr. 4)	7. Nature of Indirect Beneficial Ownership		
									Code	v	Amount (A)		A) or D)	Price	Trans	Reported Transaction(s) (Instr. 3 and 4)			(Instr. 4)	
Common Stock 08/23/						2005		S		2,000 D		\$21	.7	20,768		D				
		Та	able II - C )								sed of, onvertib				y Owned	I				
1. Title of Derivative Security (Instr. 3)	e Conversion or Exercise Price of Derivative Security  Execution Date, if any (Month/Day/Year) 8				ransaction of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		rative rities rired r osed )	6. Date Exercisable and Expiration Date (Month/Day/Year)  Date Expiration			7. Title and Amount of Securities Underlying Derivative Security (Instr. and 4)		ount	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction (Instr. 4)	.	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)		
					Code	V	(A)	(D)	Exercisal	ole   [	Date	Title	Sha	res						

Explanation of Responses:

Remarks:

/s/ Bruce Cohen

08/24/2005

\*\* 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.