

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL	
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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* <u>SIEGEL DANIEL</u> (Last) (First) (Middle) C/O LIFETIME BRANDS, INC. 1000 STEWART AVENUE (Street) GARDEN CITY NY 11530 (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <u>LIFETIME BRANDS, INC [LCUT]</u>	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner <input checked="" type="checkbox"/> Officer (give title below) Other (specify below) President
	3. Date of Earliest Transaction (Month/Day/Year) 03/08/2024	
	4. If Amendment, Date of Original Filed (Month/Day/Year)	

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Stock	03/08/2024		A		13,174 ⁽¹⁾	A	\$0	377,775	D	
Common Stock	03/08/2024		F		4,884 ⁽²⁾	D	\$9.76	372,891	D	
Common Stock	03/08/2024		F		1,487 ⁽³⁾	D	\$9.76	371,404	D	
Common Stock	03/08/2024		F		1,577 ⁽⁴⁾	D	\$9.76	369,827	D	
Common Stock	03/08/2024		A		20,000 ⁽⁵⁾	A	\$0	389,827	D	
Common Stock	03/09/2024		F		1,352 ⁽⁶⁾	D	\$9.76	388,475	D	
Common Stock								8,400	I	Spouse
Common Stock								3,400 ⁽⁷⁾	I	Custodian
Common Stock								3,400 ⁽⁸⁾	I	Custodian

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	V	(A)	(D)	Date Exercisable	Expiration Date					

Explanation of Responses:

- On March 9, 2021, the reporting person received a grant of performance shares (PSUs) that vest upon the satisfaction of certain performance conditions, for the performance period that ended December 31, 2023. On March 8, 2024, the Compensation Committee determined that certain of the performance conditions were met and shares subject to the PSUs vested.
- Portion of tax liability payment by withholding Common Stock incident to the vesting of PSUs.
- Payment of tax liability by withholding Common Stock incident to the vesting of 4,125 restricted stock. The restricted shares were granted on March 8, 2022 and vest 25% per year in four equal installments on each of March 8, 2023, March 8, 2024, March 8, 2025, and March 8, 2026.
- Payment of tax liability by withholding Common Stock incident to the vesting of 4,375 restricted stock. The restricted shares were granted on March 8, 2023 and vest 25% per year in four equal installments on each of March 8, 2024, March 8, 2025, March 8, 2026, and March 8, 2027.
- The restricted stock was granted on March 8, 2024 pursuant to the Company's Amended and Restated 2000 Long-Term Incentive Plan and vests 25% per year in four equal annual installments commencing on the first anniversary of the date of grant.
- Payment of tax liability by withholding Common Stock incident to the vesting of 3,750 restricted stock. The restricted shares were granted on March 9, 2021 and vest 25% per year in four equal installments on each of March 9, 2022, March 9, 2023, March 9, 2024, and March 9, 2025.
- Uniform Transfer to Minors Act Custodian for Child 1
- Uniform Transfer to Minors Act Custodian for Child 2

Remarks:

/s/ Sara Shindel, attorney-in-fact for Daniel Siegel 03/12/2024

** 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.

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