FORM 10-Q

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF

THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended March 31, 2004

Commission file number 1-19254

Lifetime Hoan Corporation
(Exact name of registrant as specified in its charter)

Delaware (State or other jurisdiction of incorporation or organization)	11-2682486 (I.R.S. Employer Identification No.)
One Merrick Avenue, Westbury, NY (Address of principal executive offices)	11590 (Zip Code)

(516) 683-6000
(Registrant's Telephone Number, Including Area Code)

Not applicable
(Former name, former address and former fiscal year, if changed since last report)

Indicate by check mark whether the registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.
Yes X No__

Indicate by check mark whether the registrant is an accelerated filer (as defined in Rule 12b-2 of the Exchange Act)
Yes ___ No X_

APPLICABLE ONLY TO CORPORATE ISSUERS
Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date.

Common Stock, $.01 Par Value 10,926,448 shares outstanding as of April 30, 2004

PART 1. FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS

LIFETIME HOAN CORPORATION

CONDENSED CONSOLIDATED BALANCE SHEETS
(in thousands, except share data)

~~March 31, 2004 December 31, (unaudited) 2003 ASSETS CURRENT ASSETS Cash and cash equivalents~~

~~$719 $1,175~~
~~Accounts~~
~~receivable,~~
~~less~~
~~allowances~~
~~of $3,422 in~~
~~2004 and~~
~~$3,349 in~~
~~2003 22,579~~
~~31,977~~
~~Merchandise~~
~~inventories~~
~~48,564~~
~~49,294~~
~~Prepaid~~
~~expenses~~
~~2,192 2,129~~
~~Other~~
~~current~~
~~assets 5,165~~
~~3,709 TOTAL~~
~~CURRENT~~
~~ASSETS~~
~~79,219~~
~~88,284~~
~~PROPERTY AND~~
~~EQUIPMENT,~~
~~net 20,200~~
~~20,563~~
~~GOODWILL~~
~~16,145~~
~~16,145 OTHER~~
~~INTANGIBLES,~~
~~net 9,398~~
~~9,530 OTHER~~
~~ASSETS 2,093~~
~~2,214 TOTAL~~
~~ASSETS~~
~~$127,055~~
~~$136,736~~
~~LIABILITIES~~
~~AND~~
~~STOCKHOLDERS'~~
~~EQUITY~~
~~CURRENT~~
~~LIABILITIES~~
~~Short-term~~
~~borrowings~~
~~$13,000~~
~~$16,800~~
~~Accounts~~
~~payable and~~
~~trade~~
~~acceptances~~
~~6,859 8,405~~
~~Accrued~~
~~expenses~~
~~14,147~~
~~17,156~~
~~Income taxes~~
~~payable~~
~~2,134 4,613~~
~~TOTAL~~
~~CURRENT~~
~~LIABILITIES~~
~~36,140~~
~~46,974~~
~~DEFERRED~~
~~RENT & OTHER~~
~~LONG-TERM~~
~~LIABILITIES~~
~~1,639 1,593~~
~~DEFERRED~~
~~INCOME TAX~~
~~LIABILITIES~~
~~3,128 2,088~~
~~STOCKHOLDERS'~~
~~EQUITY~~
~~Common~~
~~Stock, $.01~~
~~par value,~~

~~shares authorized: 25,000,000; shares issued and outstanding: 10,901,448 in 2004 and 10,842,540 in 2003 109 109 Paid-in capital 63,808 63,409 Retained earnings 22,710 23,042 Notes receivable for shares issued to stockholders (479) (479) TOTAL STOCKHOLDERS' EQUITY 86,148 86,081 TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY $127,055 $136,736~~

See notes to condensed consolidated financial statements.

LIFETIME HOAN CORPORATION

CONDENSED CONSOLIDATED STATEMENTS OF INCOME
(in thousands, except per share data)
(unaudited)

~~Three Months Ended March 31, 2004 2003 Net Sales $37,129 $24,284 Cost of Sales 21,689 13,426 Distribution Expenses 5,181 4,454 Selling, General and Administrative Expenses 9,574 7,321 Income (Loss) from Operations 685 (917) Interest Expense 127 111 Other Income (15) (17) Income (Loss) Before Income Taxes 573 (1,011) Tax Provision (Benefit) 228 (409) NET INCOME (LOSS) $345 ($602) BASIC AND DILUTED~~

~~INCOME (LOSS) PER COMMON SHARE $0.03 ($0.06)~~
~~WEIGHTED AVERAGE SHARES - BASIC 10,864 10,561~~
~~WEIGHTED AVERAGE SHARES AND COMMON SHARE EQUIVALENTS - DILUTED 11,141 10,561~~

See notes to condensed consolidated financial statements.

LIFETIME HOAN CORPORATION

CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
(in thousands)
(unaudited)

~~Three Months Ended March 31, 2004 2003~~
~~OPERATING ACTIVITIES~~
~~Net income (loss) $345 ($602)~~
~~Adjustments to reconcile net income (loss) to net cash provided by operating activities:~~
~~Depreciation and amortization 952 844~~
~~Deferred income taxes (572) 412~~
~~Deferred rent and other long term liabilities 46 29~~
~~Provision for losses on accounts receivable 23 49~~
~~Reserve for sales returns and allowances 2,567 1,316~~
~~Changes in operating assets and liabilities:~~
~~Accounts receivable 6,808 5,098~~

~~Merchandise inventories 730 (1,430)~~
~~Prepaid expenses, other current assets and other assets 214 (677)~~
~~Accounts payable and trade acceptances and accrued expenses (4,522) 334~~
~~Accrued income taxes payable (2,479) (1,661)~~
~~NET CASH PROVIDED BY OPERATING ACTIVITIES 4,112 3,712~~
~~INVESTING ACTIVITIES~~
~~Purchase of property and equipment (457) (305)~~
~~NET CASH USED IN INVESTING ACTIVITIES (457) (305)~~
~~FINANCING ACTIVITIES~~
~~Repayment of short-term borrowings (3,800) (2,700)~~
~~Cash dividends paid (678) (661)~~
~~Payment of capital lease obligations (32) —~~
~~Proceeds from the exercise of stock options 399 —~~
~~NET CASH USED IN FINANCING ACTIVITIES (4,111) (3,361)~~
~~(DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS (456) 46~~
~~Cash and cash equivalents at beginning of period~~

~~1,175 62 CASH AND CASH EQUIVALENTS AT END OF PERIOD $719 $108~~

See notes to condensed consolidated financial statements.

LIFETIME HOAN CORPORATION

NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

Note A - Basis of Presentation

The accompanying unaudited condensed consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States for interim financial information and with the instructions to Form 10-Q and Article 10 of Regulation S-X. Accordingly, they do not include all of the information and footnotes required by accounting principles generally accepted in the United States for complete financial statements. In the opinion of management, all adjustments (consisting of normal recurring accruals) considered necessary for a fair presentation have been included. Operating results for the three-month period ended March 31, 2004 are not necessarily indicative of the results that may be expected for the year ending December 31, 2004. It is suggested that these condensed consolidated financial statements be read in conjunction with the financial statements and footnotes thereto included in the Company's Annual Report on Form 10-K for the year ended December 31, 2003.

Note B - Inventories

Merchandise inventories, principally finished goods, are priced at the lower of cost (first-in, first-out basis) or market method.

Note C - Distribution Expenses

Distribution expenses primarily consist of freight-out, warehousing expenses, and handling costs of products sold. During 2003, these expenses also included relocation charges, duplicate rent and other costs associated with the Company's move into its Robbinsville, New Jersey warehouse, amounting to $0.4 million in the first quarter of 2003. No such relocations charges were incurred during the first quarter of 2004.

Note D - Credit Facility

As of March 31, 2004, the Company had $1.1 million of letters of credit and trade acceptances outstanding and $13.0 million of borrowings under its $35 million three-year secured, reducing revolving credit agreement (the "Agreement"), and as a result, the availability under the Agreement was $20.9 million. Interest rates on borrowings at March 31, 2004 ranged from 2.875% to 3.3125%. The Company's obligations under the Agreement are secured by all assets of the Company. The credit facility matures in November 2004.

Note E - Capital Stock and Stock Options

Cash Dividends: On January 30, 2004, the Board of Directors of the Company declared a quarterly cash dividend of $0.0625 per share to stockholders of record on February 6, 2004, paid on February 20, 2004. On April 12, 2004, the Board of Directors declared a regular quarterly cash dividend of $0.0625 per share to stockholders of record on May 4, 2004, to be paid on May 20, 2004.

Earnings (Loss) Per Share: Basic earnings (loss) per share have been computed by dividing net income (loss) by the weighted average number of common shares outstanding of 10,864,000 for the three months ended March 31, 2004 and 10,561,000 for the three months ended March 31, 2003. Diluted earnings (loss) per share have been computed by dividing net income (loss) by the weighted average number of common shares outstanding, including the dilutive effects of stock options, of 11,141,000 for the three months ended March 31, 2004 and 10,561,000 for the three months ended March 31, 2003. The effects of outstanding stock options on the weighted average number of common shares outstanding have been excluded for purposes of determining diluted loss per share for the 2003 period presented as their effects would be antidilutive.

Note E - Capital Stock and Stock Options (continued)

Accounting for Stock Option Plan: The Company has a stock option plan, which is more fully described in the footnotes to the financial statements included in the Company's Annual Report on Form 10-K for the year ended December 31, 2003. The Company accounts for options granted under the plan under the recognition and measurement principles of APB Opinion No. 25, "Accounting for Stock Issued to Employees", and related interpretations. No stock-based employee compensation cost is reflected in net income (loss), as all options granted under the plans had an exercise price equal to the market values of the underlying common stock on the date of grant. The following table illustrates the effect on net income (loss) and net income (loss) per share if the Company had applied the fair value recognition provisions of Statement of Financial Accounting Standards ("SFAS") No. 123, "Accounting for Stock-Based Compensation" to stock-based employee compensation.

Three Months Ended March 31, (in thousands, except per share data)	2004	2003
Net income(loss), as reported	$345	($602)
Deduct: Total stock option employee compensation expense determined under fair value based method for all awards, net of related tax effects	(32)	(8)
Proforma net income (loss)	$313	($610)
Income (loss) per common share:		
Basic and diluted — as reported	$0.03	($0.06)
Basic and diluted — proforma	$0.03	($0.06)

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

RESULTS OF OPERATIONS

The following table sets forth income statement data of the Company as a percentage of net sales for the periods indicated below.

~~Three Months~~

~~Ended March 31, 2004 2003 Net sales 100.0 % 100.0 % Cost of sales 58.4 55.3 Distribution expenses 14.0 18.4 Selling, general and administrative expenses 25.8 30.1 Income (loss) from operations 1.8 (3.8) Interest expense 0.3 0.5 Other income 0.0 (0.1) Income (loss) before income taxes 1.5 (4.2) Tax provision (benefit) 0.6 (1.7) Net income (loss) 0.9 % (2.5) %~~

Seasonality

Although the Company sells its products throughout the year, the Company has traditionally had higher net sales during its third and fourth quarters. Accordingly, operating results for the three months ending March 31, 2004 are not necessarily indicative of the results that may be expected for the year ending December 31, 2004.

Three Months Ended March 31, 2004
Compared to Three Months ended March 31, 2003

Net Sales

Net sales for the three months ended March 31, 2004 were $37.1 million, an increase of $12.9 million or 52.9% over the comparable 2003 period. The increase in sales volume in the first quarter was attributable primarily to higher sales of KitchenAid branded products and, to a lesser extent, increased shipments of Kamenstein pantryware products. Sales for the first quarter of 2004 also included $1.5 million of sales of Gemco and :USE products. The Gemco and :USE product lines were acquired in the fourth quarter of 2003. The Outlet Stores also had increased sales, primarily as a result of the Company being responsible for 70% of the space in each store in the first quarter of 2004 as compared to 50% of the space in each store during the first quarter of 2003.

Cost of Sales

Cost of sales for the three months ended March 31, 2004 was $21.7 million, an increase of $8.3 million or 61.5% from the comparable 2003 period. Cost of sales as a percentage of net sales increased to 58.4% from 55.3%, primarily as a result of higher sales of KitchenAid branded products which generate lower margins due to the added costs of royalties and higher sales of Kamenstein and Gemco products which generate lower gross profit margins than the Company's other major product categories.

Distribution Expenses

Distribution expenses for the three months ended March 31, 2004 were $5.2 million, an increase of $0.7 million, or 16.0%, from the comparable 2003 period. Excluding the expenses associated with the move to the new Robbinsville, New Jersey warehouse, which were $0.4 million in the first quarter of 2003, distribution expenses increased by approximately $1.1 million in the first quarter of 2004 and as a percentage of net sales, were 14.0% in the first quarter of 2004 as compared to 16.9% in 2003. The higher expenses were primarily due to increased personnel and freight-out costs related to the increased level of shipments.

Selling, General and Administrative Expenses

Selling, general and administrative expenses for the three months ended March 31, 2004 were $9.6 million, an increase of 31.0%, or $2.3. million, over the comparable 2003 period. As a percentage of net sales, selling, general and administrative expenses for the three months ended March 31, 2004 were 25.8%, as compared to 30.1% for the three months ended March 31, 2003. The increase in selling, general and administrative expenses resulted primarily from higher personnel costs in the Company's selling, marketing and product development departments. The Outlet Stores also contributed to the increase in selling, general and administrative expenses, primarily as a result of the Company being responsible for 70% of the expenses in each store in the first quarter of 2004 as compared to 50% of the expenses in each store during the first quarter of 2003.

Tax Provision (Benefit)

Income tax expense in the first quarter of 2004 was $0.2 million, compared to an income tax benefit of $0.4 million in the comparable 2003 quarter. The increase in income tax expense is directly related to the increase in income before taxes from 2004 to 2003. Income taxes as a percentage of income before taxes remained consistent from year-to-year at approximately 40%.

LIQUIDITY AND CAPITAL RESOURCES

The Company has a $35 million three-year secured, reducing revolving credit facility under an agreement (the "Agreement") with a group of banks. The credit facility has a maturity date of November 8, 2004. Borrowings under the Agreement are secured by all of the assets of the Company. Under the terms of the Agreement, the Company is required to satisfy certain financial covenants, including limitations on indebtedness and sale of assets; a minimum fixed charge ratio; and net worth maintenance. Borrowings under the Agreement have different interest rate options that are based on an alternate base rate, LIBOR rate, or the lender's cost of funds rate. As of March 31, 2004, the Company had $1.1 million of letters of credit and trade acceptances outstanding and $13.0 million of borrowings under the Agreement and, as a result, the availability under the Agreement was $20.9 million. Interest rates on borrowings at March 31, 2004 ranged from 2.875% to 3.3125%. Management is currently evaluating alternative borrowing arrangements and other available sources of financing to replace the Agreement upon its maturity which include, but are not limited to, entering into a new credit facility or term loan arrangement. The Company has had preliminary meetings with its banks and believes that it will be able to enter into a definitive multi-year credit facility on terms no less favorable than its current agreement; however, there can be no assurance that financing will be available in amounts or on terms acceptable to the Company, if at all. Should the Company not be able to obtain financing it could have a material adverse impact on the Company's financial condition.

At March 31, 2004 the Company had cash and cash equivalents of $0.7 million compared to $1.2 million at December 31, 2003.

On April 12, 2004, the Board of Directors declared a regular quarterly cash dividend of $0.0625 per share to stockholders of record on May 4, 2004, to be paid on May 20, 2004. The dividend to be paid will be approximately $0.7 million.

The Company believes that its cash and cash equivalents, internally generated funds and its existing credit arrangements will be sufficient to finance its operations for at least the next twelve months.

The results of operations of the Company for the periods discussed have not been significantly affected by inflation or foreign currency fluctuation. The Company negotiates all of its purchase orders with its foreign manufacturers in United States dollars. Thus, notwithstanding any fluctuation in foreign currencies, the cost of the Company's purchase orders is generally not subject to change after the time the order is placed. However, the weakening of the United States dollar against local currencies could lead certain manufacturers to increase their United States dollar prices for products. The Company believes it would be able to compensate for any such price increase.

Item 3. Quantitative and Qualitative Disclosures About Market

Risk

Market risk represents the risk of loss that may impact the consolidated financial position, results of operations or cash flows of the Company. The Company is exposed to market risk associated with changes in interest rates. The Company's line of credit bears interest at variable rates. The Company is subject to increases and decreases in interest expense on its variable rate debt resulting from fluctuations in the interest rates of such debt. There have been no changes in interest rates that would have a material impact on the consolidated financial position, results of operations or cash flows of the Company for the three-month period ended March 31, 2004.

Item 4. Controls and Procedures

The Chief Executive Officer and the Chief Financial Officer of the Company (its principal executive officer and principal financial officer, respectively) have concluded, based on their evaluation as of a date within 90 days prior to the date of the filing of this Report on Form 10-Q, that the Company's controls and procedures are effective to ensure that information required to be disclosed by the Company in the reports filed by it under the Securities and Exchange Act of 1934, as amended, is recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms, and include controls and procedures designed to ensure that information required to be disclosed by the Company in such reports is accumulated and communicated to the Company's management, including the Chief Executive Officer and Chief Financial Officer of the Company, as appropriate to allow timely decisions regarding required disclosure.

There were no significant changes in the Company's internal controls or in other factors that could significantly affect these controls subsequent to the date of such evaluation.

PART II - OTHER INFORMATION

Forward Looking Statements: This Quarterly Report on Form 10-Q contains certain forward-looking statements within the meaning of the "safe harbor" provisions of the Private Securities Litigation Reform Act of 1995, including statements concerning the Company's future products, results of operations and prospects. These forward-looking statements involve risks and uncertainties, including risks relating to general economic and business conditions, including changes which could affect customer payment practices or consumer spending; industry trends; the loss of major customers; changes in demand for the Company's products; the timing of orders received from customers; cost and availability of raw materials; increases in costs relating to manufacturing and transportation of products; dependence on foreign sources of supply and foreign manufacturing; and the seasonal nature of the business as detailed from time to time in the Company's filings with the Securities and Exchange Commission. Such statements are based on management's current expectations and are subject to a number of factors and uncertainties which could cause actual results to differ materially from those described in the forward-looking statements.

Item 6. Exhibit(s) and Reports on Form 8-K.

(a)Exhibit(s) in the first quarter of 2004:

Exhibit 31.1 Certification by Jeffrey Siegel, Chief Executive Officer, pursuant to Rule 13a-14(a) or Rule 15d-14(a) of the Securities and Exchange Act of 1934, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.

Exhibit 31.2 Certification by Robert McNally, Chief Financial Officer, pursuant to Rule 13a-14(a) or Rule 15d-14(a) of the Securities and Exchange Act of 1934, as adopted pursuant to Section 302 of the Sarbanes-

Oxley Act of 2002.

Exhibit 32 Certification by Jeffrey Siegel, Chief Executive Officer, and Robert McNally, Chief Financial Officer, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

(b)Reports on Form 8-K in the first quarter of 2004:

On February 26, 2004, the Company filed a report on Form 8-K announcing results of operations and financial condition for its fourth quarter and year ended December 31, 2003.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Lifetime Hoan Corporation

May 14, 2004

/s/ Jeffrey Siegel

____

Jeffrey Siegel
Chief Executive Officer and President
(Principal Executive Officer)

May 14, 2004

/s/ Robert McNally

____

Robert McNally
Vice President - Finance and Treasurer
(Principal Financial and Accounting Officer)

Exhibit 31.1

CERTIFICATION

I, Jeffrey Siegel, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Lifetime Hoan Corporation ("the registrant");

2. Based on my knowledge, this quarterly report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this quarterly report:

3. Based on my knowledge, the financial statements, and other financial information included in this quarterly report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this quarterly report;

4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-14 and 15d-14) for the registrant and have:

   a. designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this quarterly report is being prepared;

b. evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

c. disclosed in this report any change in the registrant's internal controls over financial reporting that occurred during the registrant's most recent fiscal quarter that has materially affected or is reasonably likely to materially affect the registrant's internal controls over financial reporting; and

5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation of internal controls over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions):
   a. all significant deficiencies and material weaknesses in the design or operation of internal controls over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
   b. any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls over financial reporting.

Date: May 14, 2004

__/s/ Jeffrey Siegel______________
Jeffrey Siegel
President and Chief Executive Officer

Exhibit 31.2

CERTIFICATION

I, Robert McNally, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Lifetime Hoan Corporation ("the registrant");

2. Based on my knowledge, this quarterly report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this quarterly report:

3. Based on my knowledge, the financial statements, and other financial information included in this quarterly report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this quarterly report;

4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-14 and 15d-14) for the registrant and have:

   a. designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this quarterly report is being prepared;
   b. evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this

report based on such evaluation; and

c. disclosed in this report any change in the registrant's internal controls over financial reporting that occurred during the registrant's most recent fiscal quarter that has materially affected or is reasonably likely to materially affect the registrant's internal controls over financial reporting; and

5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation of internal controls over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions):
   a. All significant deficiencies and material weaknesses in the design or operation of internal controls over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report information; and
   b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls over financial reporting.

Date: May 14, 2004

___/s/ Robert McNally___________
Robert McNally
Vice President and Chief Financial Officer

EXHIBIT 32

Certification by Jeffrey Siegel, Chief Executive Officer, and
Robert McNally, Chief Financial Officer,
Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to
Section 906 of the Sarbanes-Oxley Act of 2002.

I, Jeffrey Siegel, Chief Executive Officer, and I, Robert McNally, Chief Financial Officer, of Lifetime Hoan Corporation, a Delaware corporation (the "Company"), each hereby certifies that:

(1) The Company's periodic report on Form 10-Q for the period ended March 31, 2004 (the "Form 10-Q") fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended; and

(2) The information contained in the Form 10-Q fairly presents, in all material respects, the financial condition and results of operations of the Company.

/s/ Jeffrey Siegel	/s/ Robert McNally
Jeffrey Siegel	Robert McNally
Chief Executive Officer	Chief Financial Officer
Date: May 14, 2004	Date: May 14, 2004