

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.  
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:**

**Samuel B. Fortenbaugh III  
45 Rockefeller Plaza, Suite 2000  
New York, New York 10111**

**(212) 332-7148**

**Laurence Winoker  
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, or a smaller reporting company. See the definitions of "large accelerated filer", "accelerated filer" and "smaller reporting 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

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**CALCULATION OF REGISTRATION FEE**

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<b>Title of Securities to be Registered</b>	<b>Number of Shares to be Registered (1)</b>	<b>Proposed Maximum Offering Price per Share (2)</b>	<b>Proposed Maximum Aggregate Offering Price (2)</b>	<b>Amount of Registration Fee (2)(3)</b>
Common Stock, \$.01 par value per share	700,000	\$10.50	\$7,350,000	\$1,002.54

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- (1) 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 or 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. 2000 Long-Term Incentive Plan, as amended (the “Plan”).
- (2) 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 January 22, 2013. The foregoing calculation is solely for the purpose of determining the registration fee.
- (3) Calculated pursuant to Section 6(b) of the Securities Act as follows: Proposed maximum aggregate offering price multiplied by .0001364.
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## 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 700,000 shares of the common stock, par value \$0.01 per share (“Common Stock”), of Lifetime Brands, Inc (the “Company”) that may be offered and sold under the Plan, which was approved at the Company’s annual meeting held on June 13, 2012.

## 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 and (ii) Registration Statement on Form S-8 (Registration No. 333-146017) filed with the Commission on September 12, 2007 and (iii) Registration Statement on Form S-8 (Registration No. 333-162734) filed with the Commission on October 29, 2009 are hereby incorporated by reference herein to the extent not otherwise amended or superseded by the contents hereof.

## 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, 2011, filed with the Commission on March 9, 2012 which contained audited consolidated financial statements for the most recent fiscal year for which such statements have been filed;
- (b) The Company’s Amendment No. 1 to the Annual Report on Form 10-K/A for the fiscal year ended December 31, 2011, filed with the Commission on April 30, 2012;
- (c) The Company’s Quarterly Report on Form 10-Q for the fiscal quarter ended March 31, 2012, filed with the Commission on May 4, 2012;
- (d) The Company’s Quarterly Report on Form 10-Q for the fiscal quarter ended June 30, 2012, filed with the Commission on August 8, 2012;
- (e) The Company’s Quarterly Report on Form 10-Q for the fiscal quarter ended September 30, 2012, filed with the Commission on November 8, 2012;
- (f) The Company’s Current Reports on Form 8-K filed with the Commission on March 8, 2012, April 16, 2012, April 30, 2012, May 3, 2012, June 15, 2012, August 2, 2012, August 7, 2012, November 8, 2012, December 21, 2012, January 17, 2013; and
- (g) 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 which indicates that all securities offered hereby have been sold or which 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 8. Exhibits.**

- 4.1 Second Restated Certificate of Incorporation of Lifetime Brands, Inc. (filed as an Exhibit to the Registrant’s Annual Report on Form 10-K for the Year Ended December 31, 2005 and incorporated by reference herein).
- 4.2 Amended and Restated By-Laws of Lifetime Brands, Inc. (filed as an Exhibit to the Registrant’s Form 8-K dated November 1, 2007 and incorporated by reference herein).

- 4.3 2000 Long-Term Incentive Plan, as amended (filed as an Exhibit to the Registrant's Form 8-K dated June 15, 2012 and incorporated by reference herein).
  - 5.1 Opinion of Samuel B. Fortenbaugh III.
  - 15 Letter re unaudited interim financial information
  - 23.1 Consent of Ernst & Young LLP.
  - 23.2 Consent of Samuel B. Fortenbaugh III (included in Exhibit 5.1).
  - 24 Power of Attorney (included on signature page).
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## 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 City of Garden City, State of New York, on January 25, 2013.

### LIFETIME BRANDS, INC.

By: /s/ Jeffrey Siegel  
Jeffrey Siegel  
Chairman of the Board of Directors, Chief Executive  
Officer,  
President 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/ Jeffrey Siegel</u> Jeffrey Siegel	Chairman of the Board of Directors, Chief Executive Officer, President and Director (Principal Executive Officer)	January 25, 2013
<u>/s/ Ronald Shiftan</u> Ronald Shiftan	Vice Chairman of the Board of Directors, Chief Operating Officer and Director	January 25, 2013
<u>/s/ Laurence Winoker</u> Laurence Winoker	Senior Vice-President—Finance, Treasurer and Chief Financial Officer (Principal Financial and Accounting Officer)	January 25, 2013
<u>/s/ Craig Phillips</u> Craig Phillips	Senior Vice-President—Distribution and Director	January 25, 2013
<u>/s/ David Dangoor</u> David Dangoor	Director	January 25, 2013
<u>/s/ Michael Jeary</u> Michael Jeary	Director	January 25, 2013
<u>/s/ John Koegel</u> John Koegel	Director	January 25, 2013
<u>/s/ Cherrie Nanninga</u> Cherrie Nanninga	Director	January 25, 2013

/s/ Michael Regan Director  
Michael Regan

January 25, 2013

/s/ William Westerfield Director  
William Westerfield

January 25, 2013

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## EXHIBITS

<u>Exhibit</u>	<u>Description</u>
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4.2	Amended and Restated By-Laws of Lifetime Brands, Inc. (filed as an Exhibit to the Registrant's Form 8-K dated November 1, 2007 and incorporated by reference herein).
4.3	2000 Long-Term Incentive Plan, as amended (filed as an Exhibit to the Registrant's Form 8-K dated June 15, 2012 and incorporated by reference herein).
5.1	<a href="#"><u>Opinion of Samuel B. Fortenbaugh III.</u></a>
15	<a href="#"><u>Letter re unaudited interim financial information</u></a>
23.1	<a href="#"><u>Consent of Ernst &amp; Young LLP.</u></a>
23.2	Consent of Samuel B. Fortenbaugh III (included in Exhibit 5.1).
24	Power of Attorney (included on signature page).

January 25, 2013

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

**Re: Registration Statement on Form S-8**

Ladies and Gentlemen:

I have acted as counsel to Lifetime Brands, Inc, a Delaware corporation (the "Company"), in connection with the preparation and 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 "Commission"). The Registration Statement relates to the registration of an additional 700,000 shares of common stock, par value \$ 0.01 per share, of the Company (the "Shares") which may be issued under the Company's 2000 Long-Term Incentive Plan, as amended (the "Plan").

In connection with this opinion letter, I have examined the Registration Statement and originals, or copies certified or otherwise identified to my satisfaction, of the Plan, the Second Restated Certificate of Incorporation of the Company, and By-laws of the Company, and such other documents, records and other instruments as in my judgment are necessary or appropriate for the purposes of this opinion.

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

Based upon the foregoing, I am of the opinion that the Shares have been duly authorized by the Company and, when issued in accordance with the terms of the Plan, and for a consideration per Share of not less than the par value per Share in a manner contemplated by the Registration Statement, will be validly issued, fully paid and non-assessable.

I am expressing the opinions above a member of the Bar of the State of New York and express no opinion as to any law other than the General Corporation Law of the State of Delaware.

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

Very truly yours,

/s/ Samuel B. Fortenbaugh III



January 17, 2013

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 700,000 shares of its common stock of our reports dated May 4, 2012, August 8, 2012 and November 8, 2012 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, 2012, June 30, 2012 and September 30, 2012.

/s/ ERNST & YOUNG LLP

Melville, New York  
January 17, 2013

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. 2000 Long-Term Incentive Plan of our reports dated March 9, 2012, 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, 2011, filed with the Securities and Exchange Commission.

/s/ ERNST & YOUNG LLP

Melville, New York  
January 17, 2013