

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of The Securities Exchange Act of 1934

Date of report (Date of earliest event reported): **January 25, 2007**

**Lifetime Brands, Inc.**

(Exact Name of Registrant as Specified in Its Charter)

**Delaware**

(State or Other Jurisdiction of Incorporation)

**0-19254**

(Commission File Number)

**11-2682486**

(IRS Employer Identification No.)

**1000 Stewart Avenue, Garden City, New York 11530**

(Address of Principal Executive Offices)(Zip Code)

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

**One Merrick Avenue, Westbury, New York, 11590**

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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**Item 7.01 Regulation FD Disclosure**

On January 25, 2007, Lifetime Brands, Inc. (the “Company”) issued a press release providing guidance with respect to the Company’s net sales and income per diluted share for the year ending December 31, 2007. A copy of the Company’s press release is attached hereto as Exhibit 99.1 and hereby incorporated by reference.

**Item 9.01. Financial Statements and Exhibits**

(d) Exhibits

99.1 [Press Release dated January 25, 2007.](#)

Signature

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 Brands, Inc.

By: /s/ Robert McNally  
Robert McNally  
Vice President of Finance and  
Chief Financial Officer

Date: January 26, 2007



## LIFETIME BRANDS ANNOUNCES 2007 EARNINGS GUIDANCE

### *Company to Present Today at Brean Murray Carret Financial Conference*

WESTBURY, N.Y., January 25, 2007 – Lifetime Brands, Inc. (Nasdaq: LCUT), a leading designer, developer and marketer of nationally branded consumer products for the home, today announced that it expects net sales for 2007 to be \$540 — \$575 million and diluted earnings per share to be \$1.40 — \$1.70.

Chairman, President and Chief Executive Officer Jeffrey Siegel commented, “Our 2007 forecast reflects our confidence that Lifetime is well-positioned to grow as a result of our extensive portfolio of powerful brands, unmatched innovation capabilities, superior product sourcing and expanding retail placement. As we announced in December, based on detailed reviews of our business with Lifetime’s largest customers, we believe we will again achieve organic revenue growth in excess of 15% in 2007. In addition, our financial performance will benefit from savings in operating expenses as we continue to integrate the businesses we acquired in 2005 and 2006.”

Lifetime is currently finalizing its results for the fourth quarter and full year 2006. The Company announced on December 21, 2006 that it anticipates net revenues for 2006 to be \$450 — \$455 million and diluted earnings per share to be \$1.10 — \$1.15.

Lifetime will participate today in the Brean Murray Carret & Co. Winter Consumer Conference in New York City. In a series of one-on-one meetings, senior management will provide an overview of the Company’s products, market opportunities and long-term growth strategies.

Lifetime Brands is a leading designer, developer and marketer of kitchenware, cutlery & cutting boards, bakeware & cookware, pantryware & spices, tabletop, home décor, picture frames and bath accessories. The Company markets its products under some of the country’s best known brands, including Farberware®, KitchenAid®, Pfaltzgraff®, Cuisinart®, Block® China and Crystal, Calvin Klein®, CasaModa®, Cuisine de France®, Hoffritz®, International Silver®, Joseph Abboud®, Kamenstein®, Melannco®, Nautica®, Pedrini®, Rochard®, Roshco®, Sabatier®, Sasaki®, Towle® Silversmiths, Tuttle®, Wallace®, and :USE®. Lifetime’s products are distributed through almost every major retailer in the United States.

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The information herein contains certain forward-looking statements including statements concerning the Company's future prospects. These statements involve risks and uncertainties, including risks relating to general economic conditions and risks relating to the Company's operations, such as the risk of loss of major customers and risks relating to changes in demand for the Company's products, as detailed from time to time in the Company's filings with the Securities and Exchange Commission.

**COMPANY CONTACT:**

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