

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

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

OMB APPROVAL	
OMB Number:	3235-0287
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1. Name and Address of Reporting Person* MILLER EVAN (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 LIFETIME BRANDS, INC [LCUT]	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 of Sales and EVP
	3. Date of Earliest Transaction (Month/Day/Year) 08/28/2007	
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	08/28/2007		s		900	D	\$19.88	160,255	I	Trust ⁽¹⁾
Common Stock	08/28/2007		s		1,600	D	\$19.92	158,655	I	Trust ⁽¹⁾
Common Stock	08/28/2007		s		2,000	D	\$20	156,655	I	Trust ⁽¹⁾
Common Stock	08/28/2007		s		3,000	D	\$19.95	153,655	I	Trust ⁽¹⁾
Common Stock	08/29/2007		s		100	D	\$20.01	153,555	I	Trust ⁽¹⁾
Common Stock	08/29/2007		s		111	D	\$19.97	153,444	I	Trust ⁽¹⁾
Common Stock	08/29/2007		s		5,516	D	\$20	147,928	I	Trust ⁽¹⁾
Common Stock	08/29/2007		s		700	D	\$20.02	147,228	I	Trust ⁽¹⁾
Common Stock	08/29/2007		s		1,400	D	\$20.04	145,828	I	Trust ⁽¹⁾
Common Stock	08/29/2007		s		5,389	D	\$19.95	140,439	I	Trust ⁽¹⁾
Common Stock	08/30/2007		s		3,117	D	\$19.98	137,322	I	Trust ⁽¹⁾
Common Stock	08/30/2007		s		100	D	\$20	137,222	I	Trust ⁽¹⁾
Common Stock	08/30/2007		s		4,900	D	\$19.99	132,322	I	Trust ⁽¹⁾
Common Stock	08/30/2007		s		2,883	D	\$19.96	129,439	I	Trust ⁽¹⁾
Common Stock	08/30/2007		s		3,000	D	\$20.15	126,439	I	Trust ⁽¹⁾
Common Stock	08/30/2007		s		7,000	D	\$19.95	119,439	I	Trust ⁽¹⁾

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:

1. Represents shares held in two irrevocable trusts for the benefit of Evan Miller's wife, Laura Miller. Laura Miller shares investment control with her siblings who are the trustees of the trusts.

Remarks:

Evan Miller disclaims beneficial ownership of all securities beneficially owned by his wife, except to the extent of his pecuniary interest therein. This report shall not be deemed an admission that Evan Miller is the beneficial owner of these securities for purposes of Section 16 of the Securities Exchange Act of 1934 or for any other purpose.

/s/ Evan Miller

09/05/2007

** Signature of Reporting Person

Date

* 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.