

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): **May 2, 2008**

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**

(Former Name or Former Address, if Changed Since Last Report) **N/A**

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))
-

Item 8.01 Other Events

On May 2, 2008 Lifetime Brands, Inc. (the "Company") announced that it expects the Chapter 11 filing by Linens 'n Things, Inc. to have no material impact on the Company's financial condition. A copy of the Company's press release is attached hereto as Exhibit 99.1.

Item 9.01. Financial Statements and Exhibits

(d) Exhibits

99.1 [Press Release dated May 2, 2008.](#)

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/ Laurence Winoker
Laurence Winoker
Senior Vice President – Finance, Treasurer and
Chief Financial Officer

Date: May 2, 2008



LIFETIME BRANDS COMMENTS ON LINENS 'N THINGS CHAPTER 11 FILING

GARDEN CITY, N.Y., May 2, 2008 – **Lifetime Brands, Inc. (Nasdaq NM: LCUT)** today announced that it expects the Chapter 11 filing by Linens 'n Things, Inc. ("Linens") to have no material impact on Lifetime's financial condition.

Jeffrey Siegel, Lifetime's Chairman, President and Chief Executive Officer, commented, "Since mid-2007, we have utilized trade credit risk protection to offset the financial risk of a Chapter 11 filing by Linens. As a result, we expect that today's filing will have no material impact on Lifetime."

About Lifetime Brands, Inc.

Lifetime Brands is North America's leading resource for nationally branded kitchenware, tabletop and home décor products. The Company markets its products under many of the industry's best known brands, including KitchenAid®, Farberware®, Pfaltzgraff®, Cuisinart®, Block® China and Crystal, Calvin Klein®, CasaModa®, Cuisine de France®, Gorham®, Hoffritz®, International® Silver, Joseph Abboud™, Kamenstein®, Kirk Stieff®, Lisa Jenks®, Melancco®, Nautica®, Pedrini®, Roshco®, Sabatier®, Sasaki®, Towle® Silversmiths, Tuttle®, Wallace®, :USE® and Vasconia®. Lifetime's products are distributed through most major retailers in North America. The Company owns a 30% stake in Ekco SAB, Mexico's largest housewares company.

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:

Christian G. Kasper
Senior Vice President
(516) 203-3590
chris.kasper@lifetimebrands.com

INVESTOR RELATIONS:

Harriet Fried
Lippert/Heilshorn & Assoc.
(212) 838-3777
hfried@lhai.com