

FORM 5

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

ANNUAL STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL	
OMB Number:	3235-0362
Estimated average burden hours per response:	1.0

- Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).
- Form 3 Holdings Reported.
- Form 4 Transactions Reported.

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* <u>MILLER EVAN</u> (Last) (First) (Middle) <u>1312 HARBOR ROAD</u> (Street) <u>HEWLETT HARBOR NY 11557</u> (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <u>LIFETIME BRANDS, INC [LCUT]</u>	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) <u>Executive Vice President</u>
	3. Statement for Issuer's Fiscal Year Ended (Month/Day/Year) <u>12/31/2004</u>	
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 at end of Issuer's Fiscal Year (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
				Amount	(A) or (D)	Price			
Common Stock, par value \$.01 per share	05/02/2003		G	9,840	A	(1)	96,066 ⁽²⁾	I	(2)
Common Stock, par value \$.01 per share	05/02/2003		G	3,280	A	(1)	36,796 ⁽³⁾	I	(3)
Common Stock, par value \$.01 per share	05/02/2003		G	3,280	A	(1)	350,748 ⁽⁴⁾	I	(4)
Common Stock, par value \$.01 per share	05/02/2003		G	6,560	A	(1)	581,164 ⁽⁵⁾	I	(5)
Common Stock, par value \$.01 per share	03/15/2004		G	4,125	A	(1)	100,191 ⁽²⁾	I	(2)
Common Stock, par value \$.01 per share	03/15/2004		G	1,375	A	(1)	38,171 ⁽³⁾	I	(3)
Common Stock, par value \$.01 per share	03/15/2004		G	1,375	A	(1)	352,123 ⁽⁴⁾	I	(4)
Common Stock, par value \$.01 per share	03/15/2004		G	2,750	A	(1)	583,914 ⁽⁵⁾	I	(5)

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)
					(A)	(D)	Date Exercisable	Expiration Date					

1. Name and Address of Reporting Person*
MILLER EVAN
 (Last) (First) (Middle)
1312 HARBOR ROAD
 (Street)
HEWLETT HARBOR NY 11557

(City)	(State)	(Zip)
1. Name and Address of Reporting Person*		
<u>Miller Laura</u>		
(Last)	(First)	(Middle)
<u>1312 HARBOR ROAD</u>		
(Street)		
<u>HEWLETT HARBOR</u>	<u>NY</u>	<u>11557</u>
(City)	(State)	(Zip)

Explanation of Responses:

1. Gift.
2. Represents shares held in three irrevocable trusts for the benefit of the children of Laura Miller and Evan Miller. Laura Miller is the sole trustee of each of the trusts.
3. Represents shares held in an irrevocable trust for the benefit of Evan Miller. Laura Miller is the sole trustee of the trust.
4. Represents shares held in two irrevocable trusts for the benefit of Laura Miller. Laura Miller shares investment control with her siblings, who are the trustees of the trusts.
5. Represents shares held in three irrevocable trusts for the benefit of Laura Miller's siblings. Laura Miller is a trustee of each of the trusts.

Remarks:

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

/s/ Evan Miller

07/06/2005

** Signature of Reporting Person

Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

* 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.

Form 5 Joint Filer Information

Name: Laura Miller

Address: 1312 Harbor Road
Hewlett Harbor, NY 11557

Designated Filer: Evan Miller

Issuer & Ticker Symbol: Lifetime Brands, Inc. (LCUT)

Date of Event
Requiring Statement: 12-31-2004

Signature: /s/ Laura Miller