
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

SCHEDULE 13D

**Under the Securities Exchange Act of 1934
(Amendment No. 2)***

Lifetime Brands, Inc.
(Name of Issuer)

Common Stock, \$0.01 par value
(Title of Class of Securities)

53222Q103
(CUSIP Number)

**Mill Road Capital II, L.P.
Attn: Thomas E. Lynch
382 Greenwich Avenue
Suite One
Greenwich, CT 06830
203-987-3500**

With a copy to:

**Peter M. Rosenblum, Esq.
Foley Hoag LLP
155 Seaport Blvd.
Boston, MA 02210
617-832-1151**

(Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications)

March 19, 2015
(Date of Event Which Requires Filing of This Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of §§240.13d-1(e), 240.13d-1(f) or 240.13d-1(g), check the following box.

Note: Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See §240.13d-7 for other parties to whom copies are sent.

* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

1.	Names of reporting persons. Thomas E. Lynch	
2.	Check the appropriate box if a member of a group (see instructions) (a) <input type="checkbox"/> (b) <input type="checkbox"/>	
3.	SEC use only	
4.	Source of funds (see instructions) AF	
5.	Check if disclosure of legal proceedings is required pursuant to Items 2(d) or 2(e) <input type="checkbox"/>	
6.	Citizenship or place of organization USA	
Number of shares beneficially owned by each reporting person with	7.	Sole voting power
	8.	Shared voting power 981,736
	9.	Sole dispositive power
	10.	Shared dispositive power 981,736
11.	Aggregate amount beneficially owned by each reporting person 981,736	
12.	Check if the aggregate amount in Row (11) excludes certain shares (see instructions) <input type="checkbox"/>	
13.	Percent of class represented by amount in Row (11) 7.2%	
14.	Type of reporting person (see instructions) IN	

1.	Names of reporting persons. Scott P. Scharfman	
2.	Check the appropriate box if a member of a group (see instructions) (a) <input type="checkbox"/> (b) <input type="checkbox"/>	
3.	SEC use only	
4.	Source of funds (see instructions) AF	
5.	Check if disclosure of legal proceedings is required pursuant to Items 2(d) or 2(e) <input type="checkbox"/>	
6.	Citizenship or place of organization USA	
Number of shares beneficially owned by each reporting person with	7.	Sole voting power
	8.	Shared voting power 981,736
	9.	Sole dispositive power
	10.	Shared dispositive power 981,736
11.	Aggregate amount beneficially owned by each reporting person 981,736	
12.	Check if the aggregate amount in Row (11) excludes certain shares (see instructions) <input type="checkbox"/>	
13.	Percent of class represented by amount in Row (11) 7.2%	
14.	Type of reporting person (see instructions) IN	

1.	Names of reporting persons Mill Road Capital II GP LLC	
2.	Check the appropriate box if a member of a group (see instructions) (a) <input type="checkbox"/> (b) <input type="checkbox"/>	
3.	SEC use only	
4.	Source of funds (see instructions) AF	
5.	Check if disclosure of legal proceedings is required pursuant to Items 2(d) or 2(e) <input type="checkbox"/>	
6.	Citizenship or place of organization Delaware	
Number of shares beneficially owned by each reporting person with	7.	Sole voting power 981,736
	8.	Shared voting power
	9.	Sole dispositive power 981,736
	10.	Shared dispositive power
11.	Aggregate amount beneficially owned by each reporting person 981,736	
12.	Check if the aggregate amount in Row (11) excludes certain shares (see instructions) <input type="checkbox"/>	
13.	Percent of class represented by amount in Row (11) 7.2%	
14.	Type of reporting person (see instructions) OO	

1.	Names of reporting persons. Mill Road Capital II, L.P.	
2.	Check the appropriate box if a member of a group (see instructions) (a) <input type="checkbox"/> (b) <input type="checkbox"/>	
3.	SEC use only	
4.	Source of funds (see instructions) WC	
5.	Check if disclosure of legal proceedings is required pursuant to Items 2(d) or 2(e) <input type="checkbox"/>	
6.	Citizenship or place of organization Delaware	
Number of shares beneficially owned by each reporting person with	7.	Sole voting power 981,736
	8.	Shared voting power
	9.	Sole dispositive power 981,736
	10.	Shared dispositive power
11.	Aggregate amount beneficially owned by each reporting person 981,736	
12.	Check if the aggregate amount in Row (11) excludes certain shares (see instructions) <input type="checkbox"/>	
13.	Percent of class represented by amount in Row (11) 7.2%	
14.	Type of reporting person (see instructions) PN	

This Amendment No. 2 to the joint statement on Schedule 13D with respect to the common stock, \$0.01 par value (the “**Common Stock**”), of Lifetime Brands, Inc., a Delaware corporation (the “**Issuer**”), filed by Mill Road Capital II, L.P., a Delaware limited partnership (the “**Fund**”), Mill Road Capital II GP LLC, a Delaware limited liability company (the “**GP**”), Thomas E. Lynch and Scott P. Scharfman (collectively, the “**Reporting Persons**”) on December 16, 2013, as amended by Amendment No. 1 on Schedule 13D with respect to the Common Stock filed by the Reporting Persons on October 3, 2014 (such joint statement, as so amended and as amended herein, the “**Schedule 13D**”), amends the Schedule 13D as follows:

1. Item 3 of the Schedule 13D shall hereby be amended and restated in full as follows:

“Item 3. Source and Amount of Funds or Other Consideration

The Reporting Persons acquired beneficial ownership of an aggregate of an aggregate of 981,736 shares of Common Stock for \$12,959,377.72 using working capital from the Fund and the proceeds of margin loans under margin loan facilities maintained in the ordinary course of business by the Fund with a broker on customary terms and conditions.”

2. Paragraphs (a), (b) and (c) of Item 5 of the Schedule 13D shall hereby be amended and restated in full as follows:

“Item 5. Interest in Securities of the Issuer

(a, b) The percentages of beneficial ownership reported in this Item 5, and on each Reporting Person’s cover page to this Schedule 13D, are based on a total of 13,712,081 shares of the Common Stock issued and outstanding as of February 28, 2015, as reported in the most recent annual report of the Issuer on Form 10-K for its fiscal year ended December 31, 2014. All of the share numbers reported below, and on each Reporting Person’s cover page to this Schedule 13D, are as of March 23, 2015, unless otherwise indicated. The cover page to this Schedule 13D for each Reporting Person is incorporated by reference in its entirety into this Item 5(a, b).

The Fund directly holds, and thus has sole voting and dispositive power over, 981,736 shares of Common Stock. The GP, as sole general partner of the Fund, also has sole authority to vote (or direct the vote of), and to dispose (or direct the disposal) of, these shares of Common Stock on behalf of the Fund, and each of Messrs. Lynch and Scharfman has shared authority to vote (or direct the vote of), and to dispose (or direct the disposal) of, these shares on behalf of the GP. Accordingly, each of the Reporting Persons beneficially owns 981,736 shares of Common Stock, or approximately 7.2% of the outstanding shares of Common Stock, and the Reporting Persons beneficially own, in the aggregate, 981,736 shares of Common Stock, or approximately 7.2% of the outstanding shares of Common Stock. Messrs. Goldman and Jacobs do not have beneficial ownership of any shares of Common Stock.

(c) No Reporting Person, other than the Fund as set forth in the table below, effected any transaction in shares of the Common Stock from January 22, 2015 (the date 60 days prior to the filing of this Schedule 13D) to March 23, 2015:

<u>Date of Purchase / Sale</u>	<u>Shares Purchased / (Sold) (#)</u>	<u>Avg. Purchase / Sale Price per Share (\$)</u>
3/16/2015	100,000	\$ 14.5000
3/17/2015	2,700	\$ 14.4711
3/18/2015	3,000	\$ 14.4867
3/19/2015	37,983	\$ 14.4995
3/20/2015	8,208	\$ 14.4976

Each of the above listed transactions was conducted in the ordinary course of business on the open market for cash, and purchase prices do not reflect brokerage commissions paid.”

3. Except as expressly modified hereby, all provisions of the Schedule 13D shall continue in full force and effect.

[signature pages follow]

Signature

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

DATE: March 23, 2015

MILL ROAD CAPITAL II, L.P.

By: Mill Road Capital II GP LLC,
its General Partner

By: /s/ Scott P. Scharfman
Scott P. Scharfman
Management Committee Director

MILL ROAD CAPITAL II GP LLC

By: /s/ Scott P. Scharfman
Scott P. Scharfman
Management Committee Director

THOMAS E. LYNCH

By: /s/ Scott P. Scharfman
Scott P. Scharfman, attorney-in-fact

SCOTT P. SCHARFMAN

/s/ Scott P. Scharfman
Scott P. Scharfman