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

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**FORM S-8  
REGISTRATION STATEMENT  
Under  
THE SECURITIES ACT OF 1933**

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**LIFETIME BRANDS, INC.**

(Exact name of Registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction of  
incorporation or organization)

**11-2682486**  
(IRS Employer  
Identification No.)

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**1000 Stewart Avenue  
Garden City, New York 11530  
(516) 683-6000**  
(Address, including zip code, of Principal Executive Offices)

**LIFETIME BRANDS, INC.  
2000 LONG-TERM INCENTIVE PLAN  
(Full Title of the Plan or Agreement)**

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**Jeffrey Siegel  
1000 Stewart Avenue  
Garden City, New York 11530  
(516) 683-6000**  
(Name, address, and telephone number,  
including area code, of agent for service)

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**Copies to:**

**Gary Rothstein, Esq.  
Morgan, Lewis & Bockius LLP  
101 Park Avenue  
New York, New York 10178  
(212) 309-6000**

**Laurence Winoker  
Lifetime Brands, Inc.  
1000 Stewart Avenue  
Garden City, New York 11530  
(516) 683-6000**

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**CALCULATION OF REGISTRATION FEE**

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<b>Title of Securities to be Registered</b>	<b>Number of Shares to be Registered (1)</b>	<b>Proposed Maximum Offering Price per Share (2)</b>	<b>Proposed Maximum Aggregate Offering Price (2)</b>	<b>Amount of Registration Fee (2)(3)</b>
Common Stock, \$.01 par value per share	750,000	\$19.81	\$14,857,500	\$456.13

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- (1) Pursuant to Rule 416(c) of the Securities Act of 1933, as amended (the "Securities Act"), the number of shares being registered shall include an indeterminate number of additional shares of common stock or common stock which may become issuable as a result of stock splits, stock dividends, or similar transactions in accordance with anti-dilution provisions of the Lifetime Brands, Inc. 2000 Long-Term Incentive Plan.
- (2) Calculated pursuant to paragraphs (c) and (h) of Rule 457 of the Securities Act, based upon the average of the reported high and low sales prices for the Registrant's common stock as reported on the NASDAQ Global Select Market on September 5, 2007. The foregoing calculation is solely for the purpose of determining the registration fee.
- (3) Calculated pursuant to Section 6(b) of the Securities Act as follows: Proposed maximum aggregate offering price per share multiplied by .0000307.

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## **INCORPORATION BY REFERENCE**

The Registrant is registering an additional 750,000 shares of common stock authorized for issuance under its 2000 Long-Term Incentive Plan (the "Plan"), which was approved by the Registrant's stockholders on June 8, 2006. The Registrant has previously registered shares of common stock issuable under the Plan pursuant to the Registration Statement on Form S-8 filed on May 19, 2003 (File No. 333-105382). The contents of such Registration Statement on Form S-8 are hereby incorporated by reference.

## SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Company certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement on Form S-8 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Garden City, State of New York, on September 12, 2007.

### LIFETIME BRANDS, INC.

By: /s/ Jeffrey Siegel

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Jeffrey Siegel  
Chairman of the Board of Directors, Chief Executive Officer  
and President

## POWER OF ATTORNEY

Each person whose signature to this Registration Statement appears below hereby appoints Laurence Winoker as his or her attorney-in-fact to sign on his or her behalf individually and in the capacity stated below and to file all supplements, amendments and post-effective amendments to this Registration Statement, and any and all instruments or documents filed as a part of or in connection with this Registration Statement or any amendment or supplement thereto, and any such attorney-in-fact may make such changes and additions to this Registration Statement as such attorney-in-fact may deem necessary or appropriate.

Pursuant to the requirement of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
/s/ Jeffrey Siegel _____ Jeffrey Siegel	Chairman of the Board of Directors, Chief Executive Officer and President (Principal Executive Officer)	September 12, 2007
/s/ Ronald Shiftan _____ Ronald Shiftan	Vice Chairman of the Board of Directors, Chief Operating Officer and Director	September 12, 2007
/s/ Laurence Winoker _____ Laurence Winoker	Senior Vice-President-Finance, Treasurer and Chief Financial Officer (Principal Financial and Accounting Officer)	September 12, 2007
/s/ Craig Phillips _____ Craig Phillips	Senior Vice-President-Distribution, Secretary and Director	September 12, 2007

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/s/ David Dangoor

David Dangoor

Director

September 12, 2007

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/s/ Fiona Dias

Fiona Dias

Director

September 12, 2007

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/s/ Michael Jeary

Michael Jeary

Director

September 12, 2007

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/s/ Cherrie Nanninga

Cherrie Nanninga

Director

September 12, 2007

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/s/ William Westerfield

William Westerfield

Director

September 12, 2007

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/s/ Sheldon Misher

Sheldon Misher

Director

September 12, 2007

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## EXHIBITS

### Exhibit Description

- 4.1 Second Restated Certificate of Incorporation of Lifetime Brands, Inc. (filed as an Exhibit to the Registrant's Annual Report on Form 10-K for the Year Ended December 31, 2005 and incorporated by reference herein).
- 4.2 By-Laws of Lifetime Brands, Inc. (filed as an Exhibit to Lifetime Hoan Corporation's Registration Statement on Form S-1 (File No. 333-40154) and incorporated by reference herein).
- 4.3 Amended 2000 Long-Term Incentive Plan (filed as an Exhibit to the Registrant's Form 8-K dated June 8, 2006 and incorporated by reference herein).
- 5.1 [Opinion of Morgan, Lewis & Bockius LLP.](#)
- 23.1 [Consent of Ernst & Young LLP.](#)
- 23.2 Consent of Morgan, Lewis & Bockius LLP (included in Exhibit 5.1).
- 24 Power of Attorney (included on the signature pages of this Amendment No. 1 to the Registration Statement).

September 12, 2007

Lifetime Brands, Inc.  
1000 Stewart Avenue  
Garden City, New York 11530

Re: Registration Statement on Form S-8

Ladies and Gentlemen:

We have acted as counsel to Lifetime Brands, Inc., a Delaware corporation (the "Company") in connection with the preparation and filing with the Securities and Exchange Commission (the "Commission") of the Registration Statement on Form S-8 (the "Registration Statement"), under the Securities Act of 1933, as amended (the "Act"), for the registration by the Company of an additional 750,000 shares (the "Shares") of Common Stock, par value \$.01 per share, which may be issued under the Company's Amended 2000 Long-Term Incentive Plan ("Plan").

In connection with this opinion, we have examined the Registration Statement and originals, or copies certified or otherwise identified to our satisfaction, of the Plan, the Second Restated Certificate of Incorporation of the Company, the By-Laws of the Company, and such other documents, records and other instruments of the Company as in our judgment are necessary or appropriate for purposes of this opinion.

We have assumed the genuineness of all signatures, the legal capacity of all natural persons, the authenticity of the documents submitted to us as originals, the conformity with the originals of all documents submitted to us as certified, facsimile or photostatic copies and the authenticity of the originals of all documents submitted to us as copies.

Based upon the foregoing, we are of the opinion that the Shares, when issued in accordance with the terms of the Plan, and for a consideration per Share of not less than the par value per Share, will be duly authorized, validly issued, fully paid and non-assessable.

We are expressing the opinions above as members of the Bar of the State of New York and express no opinion as to any law other than the General Corporation Law of the State of Delaware.

We consent to the use of this opinion as Exhibit 5.1 to the Registration Statement and to the reference to us under the caption "Interests of Named Experts and Counsel" in the Registration Statement. In giving this consent, we do not admit that we are acting within the

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category of persons whose consent is required under Section 7 of the Act or the rules and regulations of the Commission thereunder.

Very truly yours,

/s/ Morgan, Lewis & Bockius LLP



**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We consent to the reference to our firm under the caption "Interests of Named Experts and Counsel" in the Registration Statement on Form S-8 pertaining to the 2000 Long-Term Incentive Plan of Lifetime Brands, Inc. and to the incorporation by reference therein of our reports dated March 6, 2007, with respect to the consolidated financial statements and schedule of Lifetime Brands, Inc., and Lifetime Brands, Inc. management's assessment of the effectiveness of internal control over financial reporting, and the effectiveness of internal control over financial reporting of Lifetime Brands, Inc., included in its Annual Report (Form 10-K) for the year ended December 31, 2006, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Melville, New York  
September 12, 2007