FORM 4

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL									
OMB Number:	3235-0287								
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0.5

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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

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1. Name and Address of Reporting Person*  COHEN BRUCE					2. Issuer Name and Ticker or Trading Symbol LIFETIME HOAN CORP [ LCUT ]									5. Relationship of Reporting Person(s) to Issuer (Check all applicable)						
COHE	<u>N BRUC</u>	<u>.t.</u>					111/11	1101	111 01	<del>, , , , ,</del>	LECCI	J			X	Direc	ctor	2	X 10% C	wner
,															X		er (give title			(specify
(Last)	(	First)	(Middle)					st Trans	saction (I	Month	/Day/Year)				Λ	belov	,		below)	
C/O LIFETIME HOAN CORP				03/	03/03/2004									Executive Vice President						
ONE ME	RRICK	WF																		
ONE MERRICK AVE					4. If Amendment, Date of Original Filed (Month/Day/Year)									6. Individual or Joint/Group Filing (Check Applicable						
(Ctroot)					-   4. 11	r Am	enamer	t, Date (	or Origina	ai File	a (Month/Da	ay/ Ye	ear)		. Inaivi .ine)	auai o	r Joint/Group	p Hilin	ig (Check A	ppiicable
(Street) WESTBI	IDV I	NY	11590												X	Form	n filed by One	e Rep	orting Pers	on
WESTE	JKI	N I	11590														n filed by Mo			
,					-											Pers				
(City)	(	State)	(Zip)																	
		Ta	able I - No	n-Deriv	vative	Se	curiti	es Ac	quired	, Dis	sposed c	of, o	r Ben	efici	ally C	)wne	ed			
1. Title of Security (Instr. 3)  2. Transac Date (Month/Date)					Day/Year)   Exc		A. Deemed Execution Date, f any Month/Day/Year)		Transaction Dispose Code (Instr. 5)		rities Acquired (A) ed Of (D) (Instr. 3, 4			4 and Second Sec		urities eficially ned Following		wnership m: Direct or Indirect nstr. 4)	7. Nature of Indirect Beneficial Ownership	
									Code	v	Amount		(A) or (D)	Price	.  -	Reported Transaction(s) (Instr. 3 and 4)				(Instr. 4)
Common Stock, par value \$0.01 per share 03/0				03/0	3/2004	4					2,000	0	D	\$1	5.6	5 23,268			D	
			Table II -								osed of, onvertib					ned				
1. Title of Derivative Security (Instr. 3)	2. Conversio or Exercis Price of Derivative Security		3A. Deem Execution if any (Month/D	Date,	Code (Instr.		n of		Expirati	6. Date Exercisable an Expiration Date (Month/Day/Year)			7. Title and Amount of Securities Underlying Derivative Security (Instr. and 4)			vative ırity r. 5)	9. Number or derivative Securities Beneficially Owned Following Reported Transaction (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 Exercis	able	Expiration Date	Titl	or Nui of	ount mber ares						

**Explanation of Responses:** 

Bruce Cohen

03/04/2004

\*\* Signature of Reporting Person

Date

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

- $^{\star}$  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.