

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): **January 16, 2007**

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.)

One Merrick Avenue, Westbury, New York, 11590

(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 January 16, 2007, Lifetime Brands, Inc. (the "Company") issued a press release announcing that the Securities and Exchange Commission had declared effective its registration statement on Form S-3, effective as of 3:00 pm on January 12, 2007. The registration statement relates to resales by holders of \$75 million principal amount of the Company's 4.75% Convertible Senior Notes due 2011, and up to 2,678,571 shares of common stock issuable upon conversion of such Notes. A copy of the Company's press release is attached hereto as Exhibit 99.1 and hereby incorporated by reference.

Item 9.01. Financial Statements and Exhibits

(d) Exhibits

99.1 [Press Release dated January 16, 2007.](#)

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/ Robert McNally
Robert McNally
Vice President of Finance and
Chief Financial Officer

Date: January 16, 2007



LIFETIME BRANDS RESALE REGISTRATION STATEMENT DECLARED EFFECTIVE

Garden City, N.Y., — January 16, 2007 — Lifetime Brands, Inc. (NASDAQ: LCUT), a leading designer, developer and marketer of a broad range of nationally branded consumer products used in the home, today announced that the Securities and Exchange Commission had declared effective its registration statement on Form S-3, effective as of 3:00 pm on January 12, 2007. The registration statement relates to resales by holders of \$75 million principal amount of Lifetime's 4.75% Convertible Senior Notes due 2011, and up to 2,678, 571 shares of common stock issuable upon conversion of such Notes. The Company will not receive any proceeds from any resales by selling securityholders.

The Notes were originally sold on June 27, 2006 in a private offering pursuant to Rule 144A of the Securities Act of 1933, as amended. The filing of the registration statement was required by the registration rights agreement entered into by Lifetime and the initial purchasers of the Notes.

This announcement is neither an offer to sell nor a solicitation to buy any of these securities and shall not constitute an offer, solicitation or sale in any jurisdiction in which such offer, solicitation or sale is unlawful.

A written prospectus for the resale of the Notes and the common stock issuable upon conversion of the Notes meeting the requirements of Section 10 of the Securities Act of 1933, as amended, may be obtained from Lifetime Brands, Inc., 1000 Stewart Avenue, Garden City, NY 11530, Attention: Investor Relations.

Lifetime is a leading designer, marketer and distributor of kitchenware, cutlery & cutting boards, bakeware & cookware, pantryware & spices, tabletop, home decor, picture frames and bath accessories, marketing its products under various trade names, including Farberware®, KitchenAid®, Pfaltzgraff®, Calvin Klein®, Cuisinart®, Hoffritz®, Sabatier®, Nautica®, Joseph Abboud Environments®, Roshco®, Baker's Advantage®, Kamenstein®, CasaModa™, :USE®, Pedrini®, International Silver®, Towle®, Tuttle®, Wallace®, Melannco®, Rochard® and Kenneth Cole Reaction®. Lifetime's products are distributed through almost every major retailer in the United States. Additional information concerning the company is available on the company's website at www.lifetimebrands.com.

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