

January 25, 2022

Laurence Winoker  
Chief Financial Officer  
Lifetime Brands, Inc.  
1000 Stewart Avenue  
Garden City, New York 11530

Inc.

Year Ended December 31, 2020

2021

Re: Lifetime Brands,  
Form 10-K for the  
Filed March 10,  
File No. 000-19254

Dear Mr. Winoker:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing