

LIFETIME BRANDS, INC
Form 4
August 05, 2005

FORM 4

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

OMB APPROVAL

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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).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
MILLER EVAN

(Last) (First) (Middle)
1312 HARBOR ROAD
(Street)

HEWLETT HARBOR, NY 11557

(City) (State) (Zip)

2. Issuer Name and Ticker or Trading Symbol
LIFETIME BRANDS, INC [LCUT]

3. Date of Earliest Transaction
(Month/Day/Year)
04/12/2005

4. If Amendment, Date Original Filed(Month/Day/Year)

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

____ Director _____ 10% Owner
 Officer (give title below) _____ Other (specify below)
Executive Vice President

6. Individual or Joint/Group Filing(Check Applicable Line)
____ Form filed by One Reporting Person
 Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Ownership (Instr. 4)
			Code	V Amount (D) Price			
Common Stock, par value \$.01 per share	04/12/2005		G	V 4,536 A <u>(1)</u> 104,727 <u>(2)</u>	I	. <u>(2)</u>	
Common Stock, par value \$.01 per share	04/12/2005		G	V 1,512 A <u>(1)</u> 39,683 <u>(3)</u>	I	. <u>(3)</u>	
Common Stock, par value \$.01 per share	04/12/2005		G	V 1,512 A <u>(1)</u> 353,635 <u>(4)</u>	I	. <u>(4)</u>	

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Common Stock, par value \$.01 per share 04/12/2005 G V 3,024 A (1) 586,938 (5) I . (5)

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

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Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of Derivative Securities Owned Beneficially (Instr. 3, 4, and 5)
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Reporting Owners

Reporting Owner Name / Address	Relationships				Title	Amount or Number of Shares
	Director	10% Owner	Officer	Other		
MILLER EVAN 1312 HARBOR ROAD HEWLETT HARBOR, NY 11557			Executive Vice President			
Miller Laura 1312 HARBOR ROAD HEWLETT HARBOR, NY 11557		X				

Signatures

/s/ Evan Miller 07/06/2005
 **Signature of Date
 Reporting Person

Explanation of Responses:

- * 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).
- (1) Gift.
 - (2) Represents shares held in three irrevocable trusts for the benefit of the children of Laura Miller and Evan Miller. Laura Miller is the sole trustee of each of the trusts.
 - (3) Represents shares held in an irrevocable trust for the benefit of Evan Miller. Laura Miller is the sole trustee of the trust.
 - (4) Represents shares held in two irrevocable trusts for the benefit of Laura Miller. Laura Miller shares investment control with her siblings, who are the trustees of the trusts.
 - (5) Represents shares held in irrevocable trusts for the benefit of Laura Miller's siblings, over which trusts Laura Miller shares investment control as a trustee.

Remarks:

Evan Miller disclaims beneficial ownership of all securities beneficially owned by Laura Miller, except to the extent of his pecuniary interest.

Laura Miller disclaims beneficial ownership of all securities beneficially owned by Evan Miller, except to the extent of her pecuniary interest.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.

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