

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>	

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.

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.