

LIFETIME BRANDS, INC
 Form 5
 August 05, 2005

FORM 5

**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).
 Form 3 Holdings Reported Form 4 Transactions Reported

ANNUAL 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

1. Name and Address of Reporting Person *
 MILLER EVAN

(Last) (First) (Middle)

1312 HARBOR ROAD

(Street)

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

3. Statement for Issuer's Fiscal Year Ended (Month/Day/Year)
 12/31/2004

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 Reporting

(check applicable line)

HEWLETT
 HARBOR, NY 11557

(City) (State) (Zip)

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 at end of Issuer's Fiscal Year (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Ownership (Instr. 4)
Common Stock, par value \$.01 per share	05/02/2003	Â	G	9,840 A \$ (1) 96,066 (2)	I	(2)	
Common Stock, par value \$.01 per share	05/02/2003	Â	G	3,280 A \$ (1) 36,796 (3)	I	(3)	
Common Stock, par	05/02/2003	Â	G	3,280 A \$ (1) 350,748 (4)	I	(4)	

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value \$.01
per share

Common
Stock, par
value \$.01
per share

05/02/2003 Â G 6,560 A \$ (1) 581,164 (5) I . (5)

Common
Stock, par
value \$.01
per share

03/15/2004 Â G 4,125 A \$ (1) 100,191 (2) I . (2)

Common
Stock, par
value \$.01
per share

03/15/2004 Â G 1,375 A \$ (1) 38,171 (3) I . (3)

Common
Stock, par
value \$.01
per share

03/15/2004 Â G 1,375 A \$ (1) 352,123 (4) I . (4)

Common
Stock, par
value \$.01
per share

03/15/2004 Â G 2,750 A \$ (1) 583,914 (5) I . (5)

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

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(9-02)

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. of Derivative Security (Instr. 5)
					(A) (D)	Date Exercisable Expiration Date	Title	Amount or Number of Shares	

Reporting Owners

Reporting Owner Name / Address

Relationships

Reporting Owners

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	Director	10% Owner	Officer	Other
MILLER EVAN 1312 HARBOR ROAD HEWLETT HARBOR, NY 11557	Â	Â	Â Executive Vice President	Â
Miller Laura 1312 HARBOR ROAD HEWLETT HARBOR, NY 11557	Â	Â X	Â	Â

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 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 three irrevocable trusts for the benefit of Laura Miller's siblings. Laura Miller is a trustee of each of the trusts.

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Remarks:
EvanÂ MillerÂ disclaimsÂ beneficialÂ ownershipÂ ofÂ allÂ securitiesÂ beneficiallyÂ ownedÂ byÂ LauraÂ MillerÂ except

LauraÂ MillerÂ disclaimsÂ beneficialÂ ownershipÂ ofÂ allÂ securitiesÂ beneficiallyÂ ownedÂ byÂ EvanÂ MillerÂ except

Note: File three copies of this Form, one of which must be manually signed. If space provided 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.