MILLER EVAN Form 4 February 13, 2007

FORM 4

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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF

SECURITIES

OMB Number:

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Check this box

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(b).

(Print or Type Responses)

1. Name and Address of Reporting Person * MILLER EVAN	2. Issuer Name and Ticker or Trading Symbol LIFETIME BRANDS, INC [LCUT]	5. Relationship of Reporting Person(s) to Issuer (Check all applicable)			
(Last) (First) (Middle)	3. Date of Earliest Transaction	(Check all applicable)			
C/O LIFETIME BRANDS, INC., 1000 STEWART AVENUE	(Month/Day/Year) 01/11/2007	Director 10% OwnerX Officer (give title Other (specify below) President of Sales & EVP			
(Street)	4. If Amendment, Date Original	6. Individual or Joint/Group Filing(Check			
GARDEN CITY, NY 11530	Filed(Month/Day/Year)	Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting Person			

(City)	(State) (Z	Zip) Table	I - Nor	ı-De	erivative S	ecuri	ties Acc	quired, Disposed o	of, or Beneficial	ly Owned
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transa Code (Instr.		4. Securi nAcquired Disposed (Instr. 3,	(A) of (D) 4 and (A) or))	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 Indirect Beneficial Ownership (Instr. 4)
Common Stock	01/11/2007		G	v	4,077	A	<u>(1)</u>	82,287	I	· (2)
Common Stock	01/11/2007		G	V	1,359	A	(1)	42,203	I	· <u>(3)</u>
Common Stock	01/11/2007		G	V	1,359	A	<u>(1)</u>	161,155	I	· (4)
Common Stock	01/11/2007		G	V	2,718	A	<u>(1)</u>	427,949	I	. (5)

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

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SEC 1474 (9-02)

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

1. Title of Derivative	2.	3. Transaction Date (Month/Day/Year)		4.	5. ionNumber	6. Date Exer		7. Titl		8. Price of Derivative	9. Nu Deriv
Security (Instr. 3)	Conversion or Exercise Price of Derivative Security	(Month/Day/Tear)	execution Date, if any (Month/Day/Year)	Code (Instr. 8)	of	s I		Under	rlying	Security (Instr. 5)	Secur Bene Owne Follo Repo Trans (Instr
				Code V	⁷ (A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares		

Reporting Owners

Relationships Reporting Owner Name / Address

> Director 10% Owner Officer Other

MILLER EVAN C/O LIFETIME BRANDS, INC. 1000 STEWART AVENUE GARDEN CITY, NY 11530

President of Sales & EVP

Signatures

/s/ Evan Miller 02/13/2007 **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).
- Gift. **(1)**
- **(2)** Represents shares held in three irrevocable trusts for the benefit of Evan Miller's children.
- Represents shares held in an irrevocable trust for the benefit of Evan Miller. Evan Miller's wife, Laura Miller, is the sole trustee of the **(3)**
- Represents shares held in two irrevocable trusts for the benefit of Laura Miller. Laura Miller shares investment control with her siblings **(4)** who are the trustees of the trusts.
- Represents shares held in irrevocable trusts for the benefit of Laura Miller's siblings, over which trusts Laura Miller shares investment **(5)** control as a trustee.

Reporting Owners 2

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Remarks:

Evan Miller disclaims beneficial ownership of all securities beneficially owned by his children or his wife, except to the exten

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