

MILLER EVAN
Form 4
February 13, 2007

FORM 4

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

OMB APPROVAL

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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)

C/O LIFETIME BRANDS,
INC., 1000 STEWART AVENUE

(Street)

GARDEN CITY, NY 11530

(City) (State) (Zip)

2. Issuer Name and Ticker or Trading Symbol

LIFETIME BRANDS, INC [LCUT]

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

01/11/2007

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)

President of Sales & EVP

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 (A) or (D) Price			
Common Stock	01/11/2007		G	V 4,077 A \$ 82,287		I	. (2)
Common Stock	01/11/2007		G	V 1,359 A \$ 42,203		I	. (3)
Common Stock	01/11/2007		G	V 1,359 A \$ 161,155		I	. (4)
Common Stock	01/11/2007		G	V 2,718 A \$ 427,949		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 Beneficially Owned (Instr. 5)
				Code	V (A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares

Reporting Owners

Reporting Owner Name / Address	Relationships			
	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).
- (1) Gift.
- (2) Represents shares held in three irrevocable trusts for the benefit of Evan Miller's children.
- (3) 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 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.

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Remarks:

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

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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