

MILLER EVAN
Form 5
February 13, 2007

FORM 5

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

OMB APPROVAL

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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)

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

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

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

(Street)

3. Statement for Issuer's Fiscal Year Ended (Month/Day/Year)
12/31/2006

Director 10% Owner
 Officer (give title below) Other (specify below)
President of Sales & EVP

GARDEN CITY, NY 11530

(City) (State) (Zip)

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

6. Individual or Joint/Group Reporting

(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 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	01/03/2006	^	G	3,483 A \$ (1) 78,210	I	(2)	
Common Stock, par value \$.01 per share	01/03/2006	^	G	1,161 A \$ (1) 40,844	I	(3)	
	01/03/2006	^	G	1,161 A \$ (1) 159,796	I	(4)	

Common
Stock, par
value \$.01
per share

Common
Stock, par
value \$.01
per share

01/03/2006 Â G 2,322 A \$ (1) 425,231 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 D Se B O E Is Fi (I
					(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	Â	Â	Â President of Sales & EVP	Â

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).

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- (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 trustee.

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Remarks:

EvanÂ MillerÂ disclaimsÂ beneficialÂ ownershipÂ ofÂ allÂ securitiesÂ beneficiallyÂ ownedÂ byÂ hisÂ childrenÂ orÂ his

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