

LIFETIME BRANDS, INC
Form S-8
October 29, 2009

As filed with the Securities and Exchange Commission on October 29, 2009

Registration No. 333-

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM S-8

REGISTRATION STATEMENT

Under

THE SECURITIES ACT OF 1933

LIFETIME BRANDS, INC.

(Exact name of Registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

11-2682486
(IRS Employer
Identification No.)

1000 Stewart Avenue

Garden City, New York 11530

(516) 683-6000

(Address, including zip code, of Principal Executive Offices)

LIFETIME BRANDS, INC.

2000 LONG-TERM INCENTIVE PLAN

(Full Title of the Plan)

Jeffrey Siegel

1000 Stewart Avenue

Garden City, New York 11530

(516) 683-6000

(Name, address, and telephone number,
including area code, of agent for service)

Copies to:

**Gary Rothstein, Esq.
Morgan, Lewis & Bockius LLP
101 Park Avenue
New York, New York 10178
(212) 309-6000**

**Laurence Winoker
Lifetime Brands, Inc.
1000 Stewart Avenue
Garden City, New York 11530
(516) 683-6000**

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Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer", "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer	<input type="radio"/>		Accelerated filer	<input checked="" type="radio"/>
Non-accelerated filer	<input type="radio"/> (Do not check if a smaller reporting company)		Smaller reporting company	<input type="radio"/>

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Number of Shares to be Registered (1)	Proposed Maximum Offering Price per Share (2)	Proposed Maximum Aggregate Offering Price (2)	Amount of Registration Fee (2)(3)
Common Stock, \$.01 par value per share	1,000,000	\$6.32	\$6,320,000	\$352.66

- (1) Pursuant to Rule 416(c) of the Securities Act of 1933, as amended (the "Securities Act"), the number of shares being registered shall include an indeterminate number of additional shares of common stock or common stock which may become issuable as a result of stock splits, stock dividends, or similar transactions in accordance with anti-dilution provisions of the Lifetime Brands, Inc. 2000 Long-Term Incentive Plan, as amended (the "Plan").

 - (2) Calculated pursuant to paragraphs (c) and (h) of Rule 457 of the Securities Act, based upon the average of the reported high and low sales prices for the Registrant's common stock as reported on the NASDAQ Global Select Market on October 26, 2009. The foregoing calculation is solely for the purpose of determining the registration fee.

 - (3) Calculated pursuant to Section 6(b) of the Securities Act as follows: Proposed maximum aggregate offering price multiplied by .0000558.
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EXPLANATORY NOTE

This Registration Statement on Form S-8 is filed pursuant to General Instruction E to Form S-8 for the purpose of registering an additional 1,000,000 shares of the common stock, par value \$0.01 per share ("Common Stock"), of Lifetime Brands, Inc (the "Company") that may be offered and sold under the Plan, which was approved at the Company's annual meeting held on June 11, 2009.

INCORPORATION BY REFERENCE

The contents of the Company's previously filed (i) Registration Statement on Form S-8 (Registration No 333-105382) filed with the Securities and Exchange Commission (the "Commission") on May 19, 2003 and (ii) Registration Statement on Form S-8 (Registration No. 333-146017) filed with the Commission on September 12, 2007 are hereby incorporated by reference herein to the extent not otherwise amended or superseded by the contents hereof.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents are hereby incorporated by reference in this Registration Statement:

- (a) The Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2008, filed with the Commission on March 31, 2009 which contained audited consolidated financial statements for the most recent fiscal year for which such statements have been filed;
- (b) The Company's Quarterly Report on Form 10-Q for the fiscal quarter ended March 31, 2009, filed with the Commission on May 11, 2009;
- (c) The Company's Quarterly Report on Form 10-Q for the fiscal quarter ended June 30, 2009, filed with the Commission on August 10, 2009;
- (d) The Company's Current Reports on Form 8-K filed with the Commission on January 16, 2009, February 4, 2009, February 19, 2009, March 10, 2009, March 17, 2009, May 7, 2009, May 8, 2009, June 12, 2009, August 6, 2009, August 12, 2009, and October 16, 2009; and

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(e) The description of the Company's Common Stock contained in the Registration Statement on Form 8-A as filed with the Commission on May 6, 1991, and as amended on May 23, 1991, including any amendments or reports filed for the purpose of updating the description of our Common Stock that is incorporated by reference therein.

All documents filed by the Company pursuant to Section 13(a), 13(c), 14 or 15(d) of the Securities Exchange Act of 1934, as amended, after the date hereof and prior to the filing of a post-effective amendment which indicates that all securities offered hereby have been sold or which deregisters the securities covered hereby then remaining unsold shall also be deemed to be incorporated by reference into this Registration Statement and to be a part hereof commencing on the respective dates on which such documents are filed.

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Item 8. Exhibits.

- 4.1 Second Restated Certificate of Incorporation of Lifetime Brands, Inc. (filed as an Exhibit to the Registrant's Annual Report on Form 10-K for the Year Ended December 31, 2005 and incorporated by reference herein).
 - 4.2 Amended and Restated By-Laws of Lifetime Brands, Inc. (filed as an Exhibit to the Registrant's Form 8-K dated November 1, 2007 and incorporated by reference herein).
 - 4.3 2000 Long-Term Incentive Plan, as amended (filed as an Exhibit to the Registrant's Form 8-K dated June 11, 2009 and incorporated by reference herein).
 - 5.1 Opinion of Morgan, Lewis & Bockius LLP.
 - 15 Letter re unaudited interim financial information.
 - 23.1 Consent of Ernst & Young LLP.
 - 23.2 Consent of Morgan, Lewis & Bockius LLP (included in Exhibit 5.1).
 - 24 Power of Attorney (included on signature page).
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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Company certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement on Form S-8 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Garden City, State of New York, on October 28, 2009.

LIFETIME BRANDS, INC.

By /s/ Jeffrey Siegel
Jeffrey Siegel
Chairman of the Board of Directors, Chief Executive Officer,
President and Director

POWER OF ATTORNEY

Each person whose signature to this Registration Statement appears below hereby appoints Laurence Winoker as his or her attorney-in-fact to sign on his or her behalf individually and in the capacity stated below and to file all supplements, amendments and post-effective amendments to this Registration Statement, and any and all instruments or documents filed as a part of or in connection with this Registration Statement or any amendment or supplement thereto, and such attorney-in-fact may make such changes and additions to this Registration Statement as such attorney-in-fact may deem necessary or appropriate.

Pursuant to the requirement of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
/s/ Jeffrey Siegel Jeffrey Siegel	Chairman of the Board of Directors, Chief Executive Officer, President and Director (Principal Executive Officer)	October 28, 2009
/s/ Ronald Shiftan Ronald Shiftan	Vice Chairman of the Board of Directors, Chief Operating Officer and Director	October 28, 2009
/s/ Laurence Winoker Laurence Winoker	Senior Vice-President—Finance, Treasurer and Chief Financial Officer (Principal Financial and Accounting Officer)	October 28, 2009

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/s/ Craig Phillips Craig Phillips	Senior Vice-President—Distribution and Director	October 28, 2009
/s/ David Dangoor David Dangoor	Director	October 28, 2009
/s/ Michael Jeary Michael Jeary	Director	October 28, 2009
/s/ John Koegel John Koegel	Director	October 28, 2009
/s/ Cherrie Nanninga Cherrie Nanninga	Director	October 28, 2009
/s/ William Westerfield William Westerfield	Director	October 28, 2009

EXHIBITS

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