



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

October 14, 2009

Room 4631

Laurence Winoker
Senior Vice President – Finance, Treasurer and Chief Financial Officer
Lifetime Brands, Inc.
1000 Stewart Avenue
Garden City, NY 11530

Re: Lifetime Brands, Inc.
Form 10-K for Fiscal Year Ended December 31, 2008
Definitive Schedule 14A filed on April 30, 2009
File No. 000-19254

Dear Mr. Winoker:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien
Accounting Branch Chief