



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

October 4, 2016

Via E-mail

Laurence Winoker  
Chief Financial Officer  
Lifetime Brands, Inc.  
1000 Stewart Avenue  
Garden City, New York 11530

**Re: Lifetime Brands, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2016  
Filed March 14, 2016  
File No. 000-19254**

Dear Mr. Winoker:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien  
Accounting Branch Chief

Office of Manufacturing and  
Construction