

LIFETIME BRANDS, INC  
Form 8-K  
May 08, 2009  
UNITED STATES

**SECURITIES AND EXCHANGE COMMISSION**

**Washington, D.C. 20549**

**FORM 8-K**

**CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of The Securities Exchange Act of 1934**

Date of report (Date of earliest event reported): **May 7, 2009**

**Lifetime Brands, Inc.**

(Exact Name of Registrant as Specified in Its Charter)

**Delaware**

(State or Other Jurisdiction of Incorporation)

**0-19254**  
(Commission File Number)

**11-2682486**  
(IRS Employer Identification No.)

**1000 Stewart Avenue, Garden City, New York 11530**

(Address of Principal Executive Offices) (Zip Code)

(Registrant's Telephone Number, Including Area Code) **516-683-6000**

(Former Name or Former Address, if Changed Since Last Report) **N/A**

## Edgar Filing: LIFETIME BRANDS, INC - Form 8-K

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
-

**Item 7.01 Regulation FD Disclosure.**

On May 7, 2009, Lifetime Brands, Inc. (the "Company") held a conference call regarding the Company's results for the quarter ended March 31, 2009. A transcript of this conference call is furnished herewith as Exhibit 99.1. The transcript is a textual reproduction of the conference call provided by Thomson StreetEvents™, a service of Thomson Reuters Corporation. The Company disclaims liability for any errors or omissions in the transcript. An audio broadcast of the earnings conference call is available at [www.lifetimebrands.com](http://www.lifetimebrands.com).

The transcript attached as Exhibit 99.1 contains non-GAAP financial measures within the meaning of Regulation G promulgated by the Securities and Exchange Commission. For purposes of Regulation G, a non-GAAP financial measure is a numerical measure of a company's performance, financial position, or cash flows that either excludes or includes amounts that are not normally excluded or included in the most directly comparable measure calculated and presented in accordance with generally accepted accounting principles. To supplement the Company's results of operations presented in accordance with GAAP, the Company is presenting non-GAAP information regarding the effect on its results of restructuring expenses that the Company recorded during the periods.

These non-GAAP measures are provided to enhance the user's overall understanding of the Company's current financial performance. Specifically, the Company believes the non-GAAP results provide useful information to both management and investors by excluding certain items that may not be indicative of the Company's core operating results. These measures should be considered in addition to results prepared in accordance with GAAP, but are not a substitute for or superior to GAAP results. The non-GAAP measures included in the attached transcript have been reconciled to the equivalent GAAP measure.

**Item 9.01 Financial Statements and Exhibits**

(d) Exhibits

- 99.1 Transcript of the conference call held by Lifetime Brands, Inc. on Thursday, May 7, 2009 regarding the Company's results for the quarter ended March 31, 2009.
-

Edgar Filing: LIFETIME BRANDS, INC - Form 8-K

Signature

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Lifetime Brands, Inc.

By: /s/ Laurence Winoker  
Laurence Winoker

Senior Vice President – Finance, Treasurer

and Chief Financial Officer

Date: May 8, 2009