

LIFETIME BRANDS, INC
Form 8-K/A
March 31, 2014

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

FORM 8-K/A

CURRENT REPORT

Pursuant to Section 13 or 15(d)

of the Securities Exchange Act of 1934

Date of report (Date of earliest event reported): January 15, 2014

Lifetime Brands, Inc.

(Exact Name of Registrant as Specified in Its Charter)

Delaware

**(State or Other Jurisdiction
of Incorporation)**

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0-19254
(Commission

11-2682486
(IRS Employer

File Number)

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

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 2.01 Completion of Acquisition or Disposition of Assets

On January 17, 2014, Lifetime Brands, Inc. filed with the Securities and Exchange Commission (the SEC) a Current Report on Form 8-K (the Original Form 8-K) disclosing, among other things, that on January 15, 2014 it had acquired 100% of the share capital of Thomas Plant (Birmingham) Limited (Thomas Plant or Kitchen Craft).

This Current Report on Form 8-K/A is being filed with the SEC to amend the Original Form 8-K in order to provide the disclosures required by Item 9.01 of Form 8-K, including the required historical financial information of Thomas Plant and the required pro forma financial statements.

Except as otherwise provided herein, the other disclosures made in the Original Form 8-K remain unchanged.

Item 9.01 Financial Statements and Exhibits

(a) Financial Statements of Businesses Acquired.

The audited consolidated financial statements as of and for the 52 weeks ended May 27, 2013 of Thomas Plant and the related notes to such audited consolidated financial statements are filed with this Current Report on Form 8-K/A as Exhibit 99.1 and incorporated herein by reference.

(b) Pro Forma Financial Information.

The Unaudited Pro Forma Condensed Consolidated Balance Sheet as of December 31, 2013, the related Unaudited Pro Forma Condensed Consolidated Statement of Operations for the twelve months ended December 31, 2013 and the related notes to such Unaudited Pro Forma Condensed Consolidated Financial Information are furnished with this Current Report on Form 8-K/A as Exhibit 99.2 and incorporated herein by reference.

The Unaudited Pro Forma Condensed Consolidated Financial Statements are unaudited, are presented for informational purposes only, and are not necessarily indicative of the financial position or results of operations that would have occurred had the Kitchen Craft acquisition been completed as of the dates or at the beginning of the period presented. In addition, the Unaudited Pro Forma Condensed Consolidated Financial Statements do not purport to project the future consolidated financial position or operating results of the combined companies.

(d) Exhibits

23.1 Consent of BDO LLP, Independent accountant.

99.1 Audited consolidated financial statements of Thomas Plant as of and for the 52 weeks ended May 27, 2013 and the related notes to such audited consolidated financial statements.

- 99.2 Unaudited Pro Forma Condensed Consolidated Balance Sheet as of December 31, 2013, the related Unaudited Pro Forma Condensed Consolidated Statement of Operations for the twelve months ended December 31, 2013 and the related notes to such Unaudited Pro Forma Condensed Consolidated Financial Information.

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: March 31, 2014