

LIFETIME BRANDS, INC  
Form SC 13G  
January 30, 2009

SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No.....) .....

(Name of Issuer)

Lifetime Brands Inc.

(Title of Class of Securities)

.....Common

.....

(CUSIP Number)

.....53222Q103

.....

(Date of Event Which Requires Filing of

this statement)

January 29, 2009

Check the appropriate box to designate the

Rule pursuant to which this Schedule is filed:

Rule 13d-1(b)

Rule 13d-1(c)

Rule 13d-1(d)

\*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with

respect to the subject class of securities, and for any

subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page

shall not be deemed to be

"filed" for the purpose of Section 18 of the Securities

Exchange Act of 1934 ("Act") or

otherwise subject to the liabilities of that section of the

Act but shall be subject to all

other provisions of the Act (however, see the Notes).

CUSIP No. 53222Q103

(1) Names of reporting persons. I.R.S.

Identification Nos. of above

persons (entities only)

Goldman Capital Management Inc.

13-3279572

(2) Check the appropriate box if a member of a group (see instructions)

(a)

(b)

(3) SEC use only

(4) Citizenship or place of organization

New York

Number of shares beneficially owned by each reporting

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person with:

- (5)Sole voting power 660,633
- (6)Shared voting power
- (7)Sole dispositive power
- (8)Shared dispositive power

(9)Aggregate amount beneficially owned  
by each reporting person  
660,633

(10)Check if the aggregate amount in Row  
(9) excludes certain  
shares (see instructions)

(11)Percent of class represented by amount  
in Row 9  
5.5

(12)Type of reporting person (see instructions)  
IA

Instructions for Cover Page

(1)Names and I.R.S. Identification Numbers of  
Reporting Persons---Furnish the full legal  
name of each person for whom the report is  
filed---i.e., each person required to sign the  
schedule itself---including each member of  
a group. Do not include the name of a person  
required to be identified in the report but  
who is not a reporting person. Reporting  
persons are also requested to furnish their  
I.R.S. identification numbers, although  
disclosure of such numbers is voluntary, not  
mandatory (see "SPECIAL INSTRUCTIONS FOR  
COMPLYING WITH SCHEDULE 13G", below).

(2)If any of the shares beneficially owned  
by a reporting person are held as a member of a  
group and that membership is expressly affirmed,  
please check row 2(a). If the reporting  
person disclaims membership in a group or  
describes a relationship with other person but  
does not affirm the existence of a group, please  
check row 2(b) [unless it is a joint  
filing pursuant to Rule 13d-1(k)(1) in which  
case it may not be necessary to check row  
2(b)].

(3)The third row is for SEC internal use;  
please leave blank.

(4)Citizenship or Place of Organization---  
Furnish citizenship if the named reporting  
person is a natural person. Otherwise, furnish  
place of organization.

(5)-(9), (11)Aggregated Amount Beneficially  
Owned By Each Reporting Person, etc.---Rows (5)  
through (9) inclusive, and (11) are to be  
completed in accordance with the provisions  
of

Item 4 of Schedule 13G. All percentages are to  
be rounded off to the nearest tenth (one

place after decimal point).

(10)Check if the aggregate amount reported as  
beneficially owned in row 9 does not include  
shares as to which beneficial ownership is  
disclaimed pursuant to Rule 13d-4 under the

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Securities Exchange Act of 1934.

(12) Type of Reporting Person---Please classify each "reporting person" according to the following breakdown (see Item 3 of Schedule 13G) and place the appropriate symbol on the form:

Category

Symbol

Broker Dealer

BD

Bank

BK

Insurance Company

IC

Investment Company

IV

Investment Adviser

IA

Employee Benefit Plan or Endowment Fund

EP

Parent Holding Company/Control Person

HC

Savings Association

SA

Church Plan

CP

Corporation

CO

Partnership

PN

Individual

IN

Other

OO

Notes:

Attach as many copies of the second part of the cover page as are needed, one reporting person per page.

Filing persons may, in order to avoid unnecessary duplication, answer items on the schedules (Schedule 13D, 13G, or 14D-1) by appropriate cross references to an item or items on the cover page(s). This approach may only be used where the cover page item or items provide all the disclosure required by the schedule item. Moreover, such a use of a cover page item will result in the item becoming a part of the schedule and accordingly being considered as "filed" for purposes of Section 18 of the Securities Exchange Act or otherwise subject to the liabilities of that section of the Act.

Reporting persons may comply with their cover page filing requirements by filing either completed copies of the blank forms available from the Commission, printed or typed facsimiles, or computer printed facsimiles, provided the documents filed have identical

formats to the forms prescribed in the Commission's regulations and meet existing

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Securities Exchange Act rules as to such matters as clarity and size (Securities Exchange Act Rule 12b-12).

### SPECIAL INSTRUCTIONS FOR COMPLYING WITH SCHEDULE 13G

Under Sections 13(d), 13(g), and 23 of the Securities Exchange Act of 1934 and the rules and regulations thereunder, the Commission is authorized to solicit the information required to be supplied by this schedule by certain security holders of certain issuers. Disclosure of the information specified in this schedule is mandatory, except for I.R.S. identification numbers disclosure of which is voluntary. The information will be used for the primary purpose of determining and disclosing the holdings of certain beneficial owners of certain equity securities. This statement will be made a matter of public record. Therefore, any information given will be available for inspection by any member of the public.

Because of the public nature of the information, the Commission can utilize it for a variety of purposes, including referral to other governmental authorities or securities self-regulatory organizations for investigatory purposes or in connection with litigation involving the Federal securities laws or other civil, criminal or regulatory statutes or provisions. I.R.S. identification numbers, if furnished, will assist the commission in identifying security holders and, therefore, in promptly processing statements of beneficial ownership of securities. Failure to disclose the information requested by this schedule, except for I.R.S. identification numbers, may result in civil or criminal action against the persons involved for violation of the Federal securities laws and rules promulgated thereunder.

#### General Instructions

Statements filed pursuant to Rule 13d-1(b) containing the information required by this schedule shall be filed not later than February 14 following the calendar year covered by the statement or within the time specified in Rules 13d-1(b)(2) and 13d-2(c). Statements filed pursuant to Rule 13d-1(c) shall be filed within the time specified in Rules 13d-1(c), 13d-2(b) and 13d-2(d). Statements filed pursuant to Rule

13d-1(d) shall be filed not later than February 14 following the calendar year covered by the statement pursuant to Rules

13d-1(d) and 13d-2(b).

Information contained in a form which is required to be filed by rules under Section 13(f) for the same calendar year as that covered by a statement on this schedule may be incorporated by reference in response to any of the items

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of this schedule. If such information is incorporated by reference in this schedule, copies of the relevant pages of such form shall be filed as an exhibit to this schedule. The item numbers and captions of the items shall be included but the text of the items is to be omitted. The answers to the items shall be so prepared as to indicate clearly the coverage of the items without referring to the text of the items. Answer every item. If an item is inapplicable or the answer is in the negative, so state.

Item 1.

Item 1(a) Name of issuer:  
Lifetime Brands Inc.

Item 1(b) Address of issuer's principal executive offices:  
1000 Stewart Ave  
Garden City NY 11530

Item 2.

2(a) Name of person filing: Goldman Capital Management Inc.

2(b) Address or principal business office or, if none, residence:

320 Park Ave.  
New York NY 10022

2(c) Citizenship: US

2(d) Title of class of securities: Common

2(e) CUSIP No.: 53222Q103

Item 3.

If this statement is filed pursuant to Rules 13d-1(b), or 13d-2(b) or (c), check whether the person filing is a:

Broker or dealer registered under Section 15 of the Act.

Bank as defined in Section 3(a)(6) of the Act.

Insurance company as defined in Section 3(a)(19) of the Act.

Investment company registered under Section 8 of the Investment Company Act of 1940.

An investment adviser in accordance with Rule 13d1(b)(1)(ii)(E);

An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F);

A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(G);

A savings associations as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);

A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940;

Group, in accordance with Rule 13d-1(b)(1)(ii)(J).

Item 4. Ownership

Provide the following information regarding the aggregate number and percentage of the

class of securities of the issuer identified in Item 1.

Amount beneficially owned: 660,633

Percent of class: 5.5

Number of shares as to which such person has:

Sole power to vote or to direct the vote:

660,633

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Shared power to vote or to direct the vote:

Sole power to dispose or to direct the disposition of  
shared power to dispose or to direct the disposition of:

Instruction. For computations regarding securities which  
represent a right to acquire an

underlying security see Rule 13d-3(d)(1).

Item 5.

Ownership of 5 Percent or Less of a Class. If this  
statement is being filed to report the  
fact that as of the date hereof the reporting person  
has ceased to be the beneficial owner  
of more than 5 percent of the class of securities,  
check the following [ ].

Instruction. Dissolution of a group requires a response  
to this item.

Item 6. Ownership of More than 5 Percent on Behalf of  
Another Person

If any other person is known to have the right to receive  
or the power to direct the  
receipt of dividends from, or the proceeds from the sale  
of, such securities, a statement  
to that effect should be included in response to this item  
and, if such interest relates to  
more than 5 percent of the class, such person should be  
identified. A listing of the  
shareholders of an investment company registered under  
the Investment Company Act of 1940  
or the beneficiaries of employee benefit plan, pension  
fund or endowment fund is not  
required.

N/A

Item 7. Identification and Classification of the Subsidiary  
Which Acquired the Security

Being Reported on by the Parent Holding Company or Control  
Person.

If a parent holding company or control person has filed  
this schedule pursuant to Rule  
13d-1(b)(1)(ii)(G), so indicate under Item 3(g) and attach  
an exhibit stating the identity  
and the Item 3 classification of the relevant subsidiary.

If a parent holding company or  
control person has filed this schedule pursuant to Rule  
13d1(c) or Rule 13d-1(d), attach  
an exhibit stating the identification of the relevant  
subsidiary.

N/A

Item 8. Identification and Classification of Members of  
the Group

If a group has filed this schedule pursuant to Rule 13d1(b)  
(ii)(J), so indicate under Item  
3(j) and attach an exhibit stating the identity and Item 3  
classification of each member of  
the group. If a group has filed this schedule pursuant to  
Rule 13d-1(c) or Rule 13d-1(d),  
attach an exhibit stating the identity of each member of  
the group.

N/A

Item 9. Notice of Dissolution of Group

Notice of dissolution of a group may be furnished as an

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exhibit stating the date of the dissolution and that all further filings with respect to transactions in the security reported on will be filed, if required, by members of the group, in their individual capacity. See Item 5.

N/A

Item 10. Certifications

The following certification shall be included if the statement is filed pursuant to Rule 13d-1(b):

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

The following certification shall be included if the statement is filed pursuant to Rule 13d-1(c):

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: January 30, 2009

Signature: Neal I Goldman

Name/Title: Neal I Goldman, President

The original statement shall be signed by each person on whose behalf the statement is filed or his authorized representative. If the statement is signed on behalf of a person by his authorized representative other than an executive officer or general partner of the filing person, evidence of the representative's authority to sign on behalf of such person shall be filed with the statement, provided, however, that a power of attorney for this purpose which is already on file with the Commission may be incorporated by reference. The name and any title of each person who signs the statement shall be typed or printed beneath his signature.

Note: Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See Rule 13d-7 for other parties for whom copies are to be sent.

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Attention: Intentional misstatements or omissions of fact constitute Federal criminal

violations (see 18 U.S.C. 1001).

### Regulatory History

43 FR 18499, April 28, 1978, as amended at 43 FR 55756, Nov. 29, 1978; 44 FR 2148, Jan. 9, 1979; 44 FR 11751, March 2, 1979; 61 FR 49957, 49959, Sept. 24, 1996; 62 FR 35338, 35340, July 1, 1997; 63 FR 2854, 2867, Jan. 16, 1998, as corrected at 63 FR 15286, 15287, March 31, 1998

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