



**Laurence Winoker**

SENIOR VICE PRESIDENT & CHIEF FINANCIAL OFFICER

LarryWinoker@lifetimebrands.com

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Direct 516-203-3500  
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February 8, 2017

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2017 FEB 21 PM 3:41

EDSA/PUBLIC DISCLOSURE

**CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**

U.S. Department of Labor  
Employee Benefits Security Administration  
Top Hat Plan Exemption  
200 Constitution Avenue, N.W., N-1515  
Washington, D.C. 20210

Re: Agreement between Syratech Corporation and Alan R. Kanter  
Agreement between Syratech Corporation and Melvin L. Levine  
Agreement between Syratech Corporation and Faye A. Florence

Dear Sir or Madam:

Lifetime Brands, Inc., which acquired Syratech Corporation ("Syratech") in 2006, is filing this notice with respect to the above-referenced (i) Agreement between Syratech and Alan R. Kanter dated August 16, 1991, as amended by Amendment No. 1 dated as of July 27, 1996, Amendment No. 2 dated as of January 31, 1997 and Amendment No. 3 dated as of January 1, 2002, (ii) Agreement between Syratech and Melvin L. Levine dated August 16, 1991, as amended by Amendment No. 1 dated as of May 11, 1995, Amendment No. 2 dated as of January 31, 1997, Amendment No. 3 dated as of April 16, 1997, Amendment No. 4 dated as of April 11, 2002 and Amendment No. 5 dated as of June 12, 2003 and (iii) Retirement Benefit Agreement between Syratech and Faye A. Florence dated as of July 27, 1996 (each, a "Plan") pursuant to Department of Labor Regulation § 2520.104-23. The employer maintains each Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Each Plan currently covers one (1) employee.

The address of Lifetime Brands, Inc. is 1000 Stewart Avenue, Garden City, NY 11530, and its Employer Identification Number (EIN) is 11-2682486. Should you require any further information, please do not hesitate to contact the undersigned.

Sincerely,

Name: Laurence Winoker  
Title: Senior Vice President and CFO

Certified Mail No.: 7016 3010 0001 1723 0039

# Morgan Lewis

101 Park Avenue  
New York, NY 10178-0060  
United States



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