

LIFETIME INDUSTRIES HOLDINGS, INC.  
720 N. EUREKA ST.  
REDLANDS, CA 92374

2017 JUL -5 PM 12:04

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June 29, 2017

**Personal & Confidential**  
**Via Certified Mail – Return Receipt Requested**

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue N.W.  
Washington, D.C. 20210

2520171950069

Re: Alternative Method of Compliance with Reporting and Disclosure Requirements  
Pursuant to Section 2520.104-23 of the Department of Labor Regulations

Dear Sir or Madam:

This statement is filed in accordance with the requirements of the above-captioned regulations and in lieu of Internal Revenue Service Form 5500:

**Employer Name, Address and Taxpayer Identification Number**

Lifetime Industries Holdings, Inc.  
720 N. Eureka St.  
Redlands, CA 92374  
EIN: 82-1832871

**Statement as to Plan**

The Employer maintains, at the above address, the Lifetime Industries Management Incentive Plan (the “Plan”) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. At present, 0 employees participate in the Plan.

**ERISA Compliance**

The Employer is making this filing solely as a protective measure in the unlikely event its Plan should be determined at some point to be an employee benefit plan as defined in section 3(3) of ERISA. This form and this filing are not, and should not be construed as, an admission by the Employer that the Plan is an employee benefit plan subject to ERISA for any purpose.

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Employee Benefits Security Administration  
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**Copy of Plan**

A copy of the Plan will be provided to the Department of Labor upon request.

Sincerely,

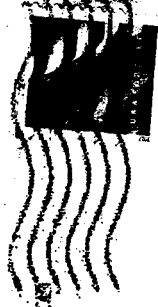
LIFETIME INDUSTRIES HOLDINGS, INC.

*Ronald Whyte*

Ronald Whyte, Chief Financial Officer

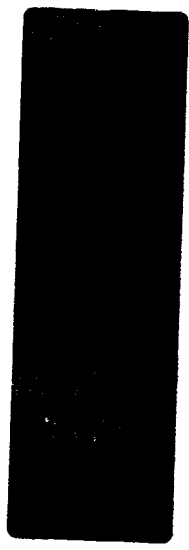
cc: Michael R. Holzman (mholzman@holzmanhorner.com)

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