



This information is best reviewed by your financial team. If you are not the person responsible for cash management, please forward this to your CFO, controller, treasurer, or credit manager.

Dear Vendor,

As a valued vendor of Lifetime Brands, Inc. ("Lifetime"), Lifetime is committed to providing you with more benefits as a result of doing business with Lifetime in 2018.

As part of that commitment, Lifetime is launching the Lifetime Brands Early Payment Program to enable you to receive early invoice payments by Lifetime in exchange for your offering a small discount on such invoices.

The goal is to provide your company with a simple, low-cost way to help improve cash flow.

The technology and support for this program are provided by Lifetime's partner C2FO. All invoice payments will still come directly from Lifetime via your current remittance process and with no changes to existing terms.

You can activate your account by visiting lifetimebrands.c2fo.com. If you have questions, the C2FO support team is ready to help you.

Thank you for your continued partnership with Lifetime.

Sincerely,

A handwritten signature in black ink, appearing to read "L. Winoker", with a long horizontal flourish extending to the right.

Laurence Winoker
SVP Finance and CFO

C2FO Support Team

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