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

FORM 8-K

CURRENT REPORT
Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of report (date of earliest event reported): October 20, 2005

ACME UNITED CORPORATION
(Exact name of registrant as specified in its charter)

Connecticut (State or other jurisdiction of incorporation or organization)	001-07698 (Commission file number)	06-0236700 (I.R.S. Employer Identification No.)
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60 Round Hill Road (Address of principal executive offices)	06824 (Zip Code)
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Registrant's telephone number, including area code: (203) 254-6060

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:

- 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 2.02. RESULTS OF OPERATIONS AND FINANCIAL CONDITION.

On October 20, 2005, Acme United Corporation (the "Company") issued a press release announcing its financial results for the three and nine months ended September 30, 2005. A copy of the press release is attached as Exhibit 99.1 to this current report.

ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS.

(c) Exhibits

Exhibit Number -----	Description -----
99.1	Press release dated October 20, 2005.

SIGNATURES

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 hereunto duly authorized.

ACME UNITED CORPORATION

By /s/ WALTER C. JOHNSEN

Walter C. Johnsen
President and
Chief Executive Officer

Dated: October 20, 2005

By /s/ PAUL G. DRISCOLL

Paul G. Driscoll
Vice President and
Chief Financial Officer

Dated: October 20, 2005

EXHIBIT INDEX

Exhibit Number	Description
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99.1	Press release dated October 20, 2005.

ACME UNITED CORPORATION

NEWS RELEASE

CONTACT: Paul G. Driscoll
Acme United Corporation
60 Round Hill Road Fairfield, CT 06824
Phone: (203) 254-6060 FAX: (203) 254-6521

FOR IMMEDIATE RELEASE October 20, 2005

ACME UNITED CORPORATION REPORTS 16% NET SALES INCREASE FOR THE THIRD QUARTER

FAIRFIELD, CONN. - October 20, 2005 - Acme United Corporation (AMEX:ACU) today announced that net sales for the quarter ended September 30, 2005 were \$13.4 million compared to \$11.6 million in the same period in 2004, an increase of 16% . Net sales for the nine months ended September 30, 2005 were \$38.9 million compared to \$32.5 million in the same period in 2004, an increase of 20%. Net sales for the nine months in the U.S. increased 21% due to the sale of new products and market share gains. International sales increased by 17%, and 11% in local currency.

Net income was \$200,000 or \$.05 per diluted share for the third quarter ended September 30, 2005 compared to \$1,017,000 or \$.26 per diluted share for the comparable period last year. During the third quarter of 2005 the company recognized a \$1.5 million non-recurring charge for the demolition of its former manufacturing buildings in Bridgeport, Connecticut. The Company ceased manufacturing at this site in 1996 and the buildings have remained idle. Net income without this charge would have been \$1,130,000 or \$.29 per diluted share, a 12% increase over 2004. Net income for the nine months ended September 30, 2005 was \$2,164,000, or \$.57 per diluted share compared to \$2,484,000, or \$.66 per diluted share in the comparable period last year. Excluding the non-recurring charge net income would have been \$3,094,000 or \$.81 per diluted share, a 25% increase over 2004. Non-GAAP, or pro forma results, are presented to provide additional information to the reader to provide an opportunity to make meaningful comparisons to results in prior periods.

Gross margins were 46.0% in the third quarter of 2005 versus 47.0% in the comparable period last year. For the first nine months of 2005 gross margins were 45.7% compared to 45.3% in the same period in 2004. Sales of new products and an improved product mix essentially offset higher raw material and shipment costs.

(1)

Walter C. Johnsen, President and CEO, said, "I am pleased with the new products which have been recently introduced including leading edge manual and electric pencil sharpeners, award winning kids scissors, high performance titanium scissors, new professional scissors and cutters and a number of innovative craft items. These are being shown to major customers now for shipment in 2006."

The Company's bank debt on September 30, 2005 was \$6.6 million compared to \$3.3 million on September 30, 2004. During the first nine months of 2005, Acme repurchased 218,000 shares of its common stock at a cost of \$3.2 million and paid dividends in the total amount of \$267,000. In addition, the Company added approximately \$3.6 million of inventory to meet forecasted growth requirements.

ACME UNITED CORPORATION is a specialized supplier of cutting devices, measuring instruments, and safety products for school, home, office and industrial use.

Forward-looking statements in this report, including without limitation, statements related to the Company's plans, strategies, objectives, expectations, intentions and adequacy of resources, are made pursuant to the safe harbor provisions of the Private Securities Litigation Reform Act of 1995. Investors are cautioned that such forward-looking statements involve risks and uncertainties including without limitation the following: (i) the Company's plans, strategies, objectives, expectations and intentions are subject to change

Assets:

Current Assets:

Cash	\$ 518	\$ 1,481
Accounts Receivable, Net	11,491	11,213
Inventories	11,699	8,053
Prepaid and Other current Assets	741	647
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Total Current Assets	24,449	21,394
Property and Equipment, Net	2,759	2,212
Other Assets	1,442	711
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Total Assets	\$ 28,650	\$ 24,317
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Liabilities and Stockholders' Equity:

Current Liabilities

Accounts Payable	1,918	1,928
Other Current Liabilities	5,614	5,365
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Total Current Liabilities	7,532	7,293
Long-Term debt	6,587	3,308
Other Non Current Liabilities	552	701
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	14,670	11,302
Total Stockholders' Equity	13,980	13,015
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Total Liabilities and Stockholders' Equity	\$ 28,650	\$ 24,317
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