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

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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): August 3, 2006

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

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Connecticut	001-07698	06-0236700
(State or other jurisdiction of incorporation or organization)	(Commission file number)	(I.R.S. Employer Identification No.)

60 Round Hill Road, Fairfield, Connecticut	06824
(Address of principal executive offices)	(Zip Code)

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 1.01. Entry into a material definitive agreement.

On July 31, 2006, the Compensation Committee of the Board of Directors awarded cash bonuses to officers and other members of the Company's management. These bonuses constitute a portion of the annual cash bonuses which the Compensation Committee estimates will be payable to such persons for services rendered during fiscal 2006. The Company will pay the cash bonuses during the month of August 2006. The cash bonuses awarded to the Company's Chief Executive Officer and the four other most highly paid executive officers are as follows:

Walter Johnsen, President and CEO, \$100,000; Brian Olschan, Executive Vice President, \$75,000; Paul Driscoll, Chief Financial Officer, \$40,000; James Benkovic, Vice President of Sales, \$40,000; and Larry Buchtman, Vice President of Operations and Technology, \$8,000.

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  
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              Walter C. Johnsen  
              President and  
              Chief Executive Officer

Dated: August 3, 2006

By           /s/ PAUL G. DRISCOLL  
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              Paul G. Driscoll  
              Vice President and  
              Chief Financial Officer

Dated: August 3, 2006