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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): April 18, 2008

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

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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, Fairfield, Connecticut (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))

(1)

ITEM 2.02. RESULTS OF OPERATIONS AND FINANCIAL CONDITION.

On April 18, 2008, Acme United Corporation (the "Company") issued a press release announcing its financial results for the quarter ended March 31, 2008. 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
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99.1	Press release dated April 18, 2008.

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  
Chairman and  
Chief Executive Officer

Dated: April 18, 2008

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

Dated: April 18, 2008

(2)

EXHIBIT INDEX

Exhibit Number -----	Description -----
99.1	Press release dated April 18, 2008.

(3)

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CONTACT: Paul G. Driscoll  
Acme United Corporation  
60 Round Hill Road Fairfield, CT 06824  
Phone: (203) 254-6060 FAX: (203) 254-6521  
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FOR IMMEDIATE RELEASE April 18, 2008  
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ACME UNITED CORPORATION REPORTS RECORD SALES AND 16% EARNINGS INCREASE FOR FIRST QUARTER

FAIRFIELD, CONN. - April 18, 2008 - Acme United Corporation (AMEX:ACU) today announced that net sales for the quarter ended March 31, 2008 were \$14.3 million, compared to \$12.2 million in the comparable period of 2007, an increase of 17% (13% in local currency).

Net income was \$753,000 or \$.21 per diluted share for the first quarter ended March 31, 2008 compared to \$650,000 or \$.17 per diluted share for the comparable period last year, a 16% increase in net income and 24% increase in diluted earnings per share.

Net sales for the first quarter 2008 in the U.S. segment increased 17% compared to the same period in 2007 due to market share gains in the cutting and first aid product categories. Net sales in Canada in the first quarter of 2008 increased by 8% in U.S. dollars but declined 7% in local currency due to soft demand in the overall office products market. European sales in the first quarter of 2008 increased 18% in U.S. dollars and 4% in local currency compared to the first quarter in 2007.

Gross margins were 42.0% in the first quarter of 2008 versus 43.6% in the first quarter of 2007. The margin in 2008 declined mainly due to a successful promotion of medication sales which carried a profitable, but lower margin than our other product lines. Gross margins without the promotion would have been 43.0% during the first quarter of 2008.

Walter C. Johnsen, President and CEO said, "While the retail environment is difficult, we are seeing success with our innovative and new products. We are excited about the prospects of our new school tools, pencil sharpeners, and antimicrobial scissors which begin shipping in the second quarter. Our patented cartridge-based utility knife has had good reception by its initial customers, and we are working to expand placement during the year."

(1)

The Company's bank debt less cash on March 31, 2008 was \$7.9 million compared to \$7.1 million on March 31, 2007. During the 12 month period ended March 31, 2008, Acme purchased 67,600 shares of its common stock for approximately \$900,000 under its previously announced repurchase program. As of March 31, 2008, there were 182,400 shares that may be purchased under the outstanding stock repurchase programs.

ACME UNITED CORPORATION is a leading worldwide supplier of innovative cutting, measuring and safety products to the school, home, office and industrial markets.

Forward-looking statements in this earnings release, included without limitation, statements related to the Company's plans, strategies, objectives, expectations, intentions and adequacy of resources. 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 at any time at the discretion of the Company; (ii) the Company's plans and results of operations will be affected by the Company's ability to manage its growth, and (iii) other risks and uncertainties indicated from time to time in the Company's filings with the Securities and Exchange Commission.

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(2)

ACME UNITED CORPORATION  
 CONSOLIDATED STATEMENTS OF INCOME  
 FIRST QUARTER REPORT 2008  
 (unaudited)

Amounts in 000's except per share data	Quarter Ended March 31, 2008	Quarter Ended March 31, 2007
Net sales	\$ 14,269	\$ 12,241
Cost of Goods Sold	8,283	6,907
Gross profit	5,986	5,334
Selling, general, and administrative expenses	4,918	4,158
Income from operations	1,068	1,176
Interest expense	96	154
Other income	186	27
Pre-Tax income	1,158	1,049
Income tax expense	405	399
Net income	753	650
Shares outstanding - Basic	3,517	3,525
Shares outstanding - Diluted	3,666	3,725
Earnings per share - basic	0.21	0.18
Earnings per share - diluted	0.21	0.17

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ACME UNITED CORPORATION  
 CONDENSED CONSOLIDATED BALANCE SHEETS  
 FIRST QUARTER REPORT 2008  
 (Unaudited)

Amounts in \$000's

	March 31, 2008	March 31, 2007
<b>Assets</b>		
<b>Current assets:</b>		
Cash	\$ 4,815	\$ 3,386
Accounts receivable, net	12,482	9,656
Inventories	20,076	16,223
Prepaid and other current assets	1,228	1,755
Total current assets	38,601	31,020
Property and equipment, net	2,536	2,437
Other assets	1,879	983
Total assets	\$ 43,016	\$ 34,440
<b>Liabilities and stockholders' equity</b>		
<b>Current liabilities</b>		
Accounts payable	\$ 3,912	\$ 2,589
Other current liabilities	2,903	2,164
Total current liabilities	6,815	4,753
Long-term debt	12,711	10,463
Other non-current liabilities	537	663
Total liabilities	20,062	15,879
Total stockholders' equity	22,954	18,561
Total liabilities and stockholders' equity	\$ 43,016	\$ 34,440

