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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): February 27, 2009

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, 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))

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ITEM 2.02. RESULTS OF OPERATIONS AND FINANCIAL CONDITION.

On February 27, 2009, Acme United Corporation (the "Company") issued a press release announcing its financial results for the year ended December 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 -----
99.1	Press release dated February 27, 2009.

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
Chairman and
Chief Executive Officer

Dated: February 27, 2009

By /s/ PAUL G. DRISCOLL

Paul G. Driscoll
Vice President and
Chief Financial Officer

Dated: February 27, 2009

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EXHIBIT INDEX

Exhibit Number -----	Description -----
99.1	Press release dated February 27, 2009.

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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

FOR IMMEDIATE RELEASE February 27, 2009

ACME UNITED CORPORATION REPORTS RECORD 2008 SALES AND EARNINGS

FAIRFIELD, CONN. - February 27, 2009 - Acme United Corporation (NYSE Alternext US:ACU) today announced that net sales for the year ended December 31, 2008 were \$68.7 million, compared to \$63.2 million in the same period in 2007, an increase of 9% (8% in local currency). Net income for the year ended December 31, 2008 was \$4,467,000, or \$1.24 per diluted share, compared to \$4,022,000, or \$1.09 per diluted share, in the comparable period last year, an increase of 11% in net income and 14% in earnings per share.

Net sales for the fourth quarter ended December 31, 2008 were \$12.6 million compared to \$14.9 million in the same period in 2007, a decrease of 15% (12% in local currency). Net income for the fourth quarter ended December 31, 2008 was \$634,000, or \$.18 per diluted share, compared to \$546,000, or \$.15 per diluted share, for the comparable period last year, an increase of 16% in net income and 20% in earnings per share. Included in other income in the fourth quarter ended December 31, 2008 was a \$265,000 (\$164,000 after tax) gain on the sale of property.

Net sales for the year ended December 31, 2008, in the U.S. segment increased 10% compared to 2007 as a result of market share gains in all distribution channels. Net sales in Canada for the year ended December 31, 2008 were relatively constant in U.S. dollars compared to the same period in 2007 but declined 3% in local currency. European net sales for the year ended December 31, 2008 increased 12% in U.S. dollars and 4% in local currency compared to the same period in 2007.

Gross margins were 40.2% for 2008 compared to 41.9% in 2007. The gross margin decline in 2008 was primarily due to strong growth in the highly competitive school market.

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Walter C. Johnsen, Chairman and CEO said, "The results for 2008 represent strong growth in our market shares, expansion of our distribution channels, and improvement in Europe. We experienced softer sales in the fourth quarter than we expected, but we were able to adjust expenses. I am especially pleased with the recent placement of our new products, including the iPoint family of pencil sharpeners, Microban school and office products and Speed Pak utility knives, which are expected to contribute new revenues in 2009."

The Company's bank debt less cash on December 31, 2008 was \$6.5 million compared to \$5.2 million on December 31, 2007, an increase of \$1.3 million. During 2008, the Company repurchased 235,000 shares of its common stock for \$2.5 million and paid \$600,000 in dividends on its common stock, which were offset by cash flow from operations of \$3.3 million.

ACME UNITED CORPORATION is an innovative supplier of cutting devices, measuring instruments and safety products for school, home, office, industrial and hardware use. Its leading brands include Westcott(R), Clauss(R) and PhysiciansCare (R).

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 at any time at the discretion of the Company; (ii) the impact of current uncertainties in global economic conditions and the ongoing financial crisis affecting the domestic and foreign banking system and financial markets, including the impact on the Company's suppliers and customers (iii) the Company's plans and results of operations will be affected by the Company's ability to manage its growth, and (iv) other risks and uncertainties indicated from time to time in the Company's filings with the Securities and Exchange Commission.

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ACME UNITED CORPORATION
CONDENSED CONSOLIDATED STATEMENTS OF INCOME
YEAR END REPORT 2008
(Unaudited)

Amounts in \$000's except per share data	Quarter Ended December 31, 2008	Quarter Ended December 31, 2007
Net sales	\$ 12,584	\$ 14,852
Cost of goods sold	7,701	9,053
Gross profit	4,883	5,799
Selling, general, and administrative expenses	4,088	4,919
Income from operations	795	880
Interest expense, net	89	136
Other income, net	169	129
Pre-tax income	875	873
Income tax expense	241	327
Net income	\$ 634	\$ 546
Shares outstanding - Basic	3,415	3,548
Shares outstanding - Diluted	3,511	3,697
Earnings per share basic	\$ 0.19	\$ 0.15
Earnings per share diluted	0.18	0.15

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ACME UNITED CORPORATION
CONDENSED CONSOLIDATED STATEMENTS OF INCOME
YEAR END REPORT 2008 (cont.)
(Unaudited)

Amounts in \$000's except per share data	Year Ended December 31, 2008	Year Ended December 31, 2007
Net sales	\$ 68,719	\$ 63,173
Cost of goods sold	41,062	36,680
Gross profit	27,657	26,493
Selling, general, and administrative expenses	20,778	19,741
Income from operations	6,879	6,752
Interest expense, net	396	655
Other income, net	193	206
Pre-tax income	6,676	6,303
Income tax expense	2,209	2,281
Net income	\$ 4,467	\$ 4,022
Shares outstanding - Basic	3,486	3,536
Shares outstanding - Diluted	3,612	3,697
Earnings per share basic	\$ 1.28	\$ 1.14
Earnings per share diluted	1.24	1.09

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ACME UNITED CORPORATION
CONDENSED CONSOLIDATED BALANCE SHEETS
YEAR END REPORT 2008
(Unaudited)

Amounts in \$000's	December 31, 2008	December 31, 2007
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Assets:

Current assets:

Cash	\$	5,225	\$	4,988
Accounts receivable, net		10,564		12,727
Inventories		21,769		18,935
Prepaid and other current assets		1,088		1,210
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Total current assets		38,646		37,860

Property and equipment, net		2,269		2,479
Long term receivable		2,000		
Other assets		2,509		1,883
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Total assets	\$	45,424	\$	42,222
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Liabilities and stockholders' equity:

Current liabilities

Accounts payable	\$	3,669	\$	4,575
Other current liabilities		5,157		3,907
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Total current liabilities		8,826		8,482
Long-term debt		11,750		10,187
Other non current liabilities		1,960		507
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Total stockholders' equity		22,536		19,176
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Total liabilities and stockholders' equity	\$	45,424	\$	42,222
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