FORM 4

## **UNITED STATES SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

OMB APPROVAL							
OMB Number:	3235-0287						
Estimated average burden							
hours per response:	0.5						

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

## STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person*  MOORE WAYNE R					<u>ACI</u>	2. Issuer Name and Ticker or Trading Symbol ACME UNITED CORP [ ACU ] 3. Date of Earliest Transaction (Month/Day/Year)								(Ch	eck all app X Direc	olicable) etor	g Person(s) to	Owner	
(Last)	,	,	Middle)			04/25/2005									Offic belo	er (give title w)	Other below	(specify )	
C/O ACME UNITED CORP 1931 BLACK ROCK TURNPIKE						4. If Amendment, Date of Original Filed (Month/Day/Year)									6. Individual or Joint/Group Filing (Check Applicable Line)				
(Street)	ELD C	Γ (	06825												Form	Form filed by One Reporting Person Form filed by More than One Reporting Person			
(City)	(St	tate) (	Zip)																
Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																			
1. Title of Security (Instr. 3)  2. Transacti Date (Month/Day)						Execution Date,			Transaction Dispose Code (Instr. and 5)			urities Acquired (A sed Of (D) (Instr. 3,			Secur	ities icially d	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)	
									Code	v	Amou	nt (A) or (D)		Price	Repoi Trans		(	(,	
Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)																			
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year		4. Transaction Code (Instr 8)		n Number		6. Date Exercisable and Expiration Date (Month/Day/Year)			7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)			3. Price of Derivative Security Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s (Instr. 4)	Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	
					Code	v	(A)	(D)	Date Exercisable		oiration te	Title	Amo or Num of Shar	ber					
Stock Option	\$15.15	04/25/2005			A		2,500		04/26/2005	04/	26/2015	Common Stock	2,5	00	\$15.15	30,000	D		

Explanation of Responses:

<u>/s/ Wayne R. Moore</u> <u>04/26/2005</u>

\*\* Signature of Reporting Person Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.

 $<sup>^{\</sup>star}$  If the form is filed by more than one reporting person, see Instruction 4 (b)(v).

<sup>\*\*</sup> Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).