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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): July 26, 2007

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)

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 July 26, 2007, Acme United Corporation (the "Company") issued a press release announcing its financial results for the quarter ended June 30, 2007. 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 July 26, 2007.

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: July 26, 2007

By /s/ PAUL G. DRISCOLL

Paul G. Driscoll
Vice President and
Chief Financial Officer

Dated: July 26, 2007

EXHIBIT INDEX

Exhibit Number	Description
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99.1	Press release dated July 26, 2007.

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 July 26, 2007

ACME UNITED CORPORATION REPORTS RECORD SECOND QUARTER SALES AND EARNINGS

FAIRFIELD, CONN. - July 26, 2007 - Acme United Corporation (AMEX:ACU) today announced that net sales for the quarter ended June 30, 2007 were \$19.0 million compared to \$17.0 million in the same period in 2006, an increase of 12%. Net sales for the six months ended June 30, 2007 were \$31.2 million compared to \$29.2 million in the same period in 2006, an increase of 7%.

Net income was \$1,522,000 or \$.41 per diluted share for the second quarter ended June 30, 2007 compared, to \$1,506,000 or \$.40 per diluted share for the comparable period last year, an increase of 1% in net income and 3% in diluted earnings per share. Net income for the six months ended June 30, 2007 was \$2,172,000, or \$.59 per diluted share compared to \$2,265,000, or \$.61 per diluted share in the comparable period last year, a 4% decrease in net income and 3% in diluted earnings per share.

Net sales for the quarter ended June 30, 2007 in the U.S. segment increased 11% as a result of sales of new products, primarily the iPoint electric pencil sharpener. Combined sales in Europe and Canada increased by 16% in U.S. dollars and 12% in local currency for the quarter ended June 30, 2007.

Gross margins were 42% in the second quarter of 2007 versus 43.7% in the comparable period last year. For the first six months of 2007 gross margins were 42.6% compared to 44.4% in the same period in 2006. The gross margin declines were due to higher product costs as the result of greater sales of lower margin products, increased raw material costs and the appreciation of the Chinese currency.

Walter C. Johnsen, Chairman and CEO, said "We had record sales and earnings for the quarter. Every business unit had meaningful increases in sales. Our European business is improving. Net Sales in Europe for the first six months of 2007 increased 17% in U.S. dollars compared to the same period last year, and margins improved."

(1)

Mr. Johnsen said that sales of the iPoint electric pencil sharpener are strong, and that new business for the remainder of the year appears solid. He also said that the Company intends to increase prices where appropriate to adjust for higher costs.

The Company's bank debt less cash on June 30, 2007 was \$9.6 million compared to \$9.2 million on June 30, 2006. The increase in bank debt during the twelve month period was primarily due to an increase in borrowings for inventory and accounts receivables for the back to school season, partially offset by earnings. Based on anticipated cash flow, the debt level is expected to decline during the second half of the year.

ACME UNITED CORPORATION is an innovative supplier of cutting devices, measuring instruments, and safety products for school, home, office and industrial 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 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
CONDENSED CONSOLIDATED STATEMENT OF INCOME
SECOND QUARTER REPORT 2007

Amounts in \$000's except per share data	Quarter Ended June 30, 2007 (Unaudited)	Quarter Ended June 30, 2006 (Unaudited)
Net sales	\$ 18,999	\$ 16,984
Gross profit	7,979	7,428
Selling, general, and administrative expenses	5,435	4,995
Interest expense	156	130
Other (income) expense	41	(38)
Pre-tax income	2,347	2,341
Income tax expense	825	835
Net income	1,522	1,506
Shares outstanding - Basic	3,527	3,489
Shares outstanding - Diluted	3,698	3,731
Earnings per share basic	0.43	0.43
Earnings per share diluted	0.41	0.40

(3)

ACME UNITED CORPORATION
CONDENSED CONSOLIDATED STATEMENT OF INCOME
SECOND QUARTER REPORT 2007 (cont.)

Amounts in \$000's except per share data	Six Months Ended June 30, 2007 (Unaudited)	Six Months Ended June 30, 2006 (Unaudited)
Net sales	\$ 31,240	\$ 29,241
Gross profit	13,313	12,980
Selling, general, and administrative expenses	9,593	9,254
Interest expense	310	255
Other (income) expense	14	(114)
Pre-tax income	3,396	3,585
Income tax expense	1,224	1,320
Net income	2,172	2,265
Shares outstanding - Basic	3,527	3,487
Shares outstanding - Diluted	3,698	3,724
Earnings per share basic	0.62	0.65
Earnings per share diluted	0.59	0.61

(4)

ACME UNITED CORPORATION
CONDENSED CONSOLIDATED BALANCE SHEET
SECOND QUARTER REPORT 2007
(Unaudited)

Amounts in \$000's	June 30, 2007	June 30, 2006
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Assets:

Current assets:

Cash	\$ 3,057	\$ 1,053
Accounts receivable, net	18,056	14,960
Inventories	17,079	14,990
Prepaid and other current assets	1,287	1,222

Total current assets	39,479	32,225
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Property and equipment, net	2,506	2,566
Other assets	1,016	1,591

Total assets	\$ 43,001	\$ 36,382
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Liabilities and stockholders' equity:

Current liabilities

Accounts payable	4,639	3,715
Other current liabilities	4,309	4,768

Total current liabilities	8,948	8,483
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Long-term debt	12,697	10,256
Other non current liabilities	687	1,084

Total stockholders' equity	22,332	19,823
	20,669	16,559

Total liabilities and stockholders' equity	\$ 43,001	\$ 36,382
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