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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 17, 2015**

**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.)

**55 Walls Drive, 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))
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**ITEM 2.02. RESULTS OF OPERATIONS AND FINANCIAL CONDITION.**

On April 17, 2015, Acme United Corporation (the “Company”) issued a press release announcing its financial results for the quarter ended March 31, 2015. 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

<u>Exhibit Number</u>	<u>Description</u>
<a href="#">99.1</a>	Press release dated April 17, 2015.

**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: April 17, 2015

By \_\_\_\_\_ /s/ Paul G. Driscoll  
Paul G. Driscoll  
Vice President and  
Chief Financial Officer

Dated: April 17, 2015

EXHIBIT INDEX

Exhibit Number

Description

[99.1](#)

Press release dated April 17, 2015.

**Exhibit 99.1**

**ACME UNITED CORPORATION**

**NEWS RELEASE**

CONTACT: Paul G. Driscoll

Acme United Corporation  
Phone: (203) 254-6060

55 Walls Drive  
FAX: (203) 254-6521

Fairfield, CT 06824

FOR IMMEDIATE RELEASE April 17, 2015

**ACME UNITED CORPORATION REPORTS 19% INCREASE IN SALES AND 18% INCREASE IN NET INCOME FOR FIRST QUARTER**

FAIRFIELD, CONN. – April 17, 2015 – Acme United Corporation (NYSE MKT:ACU) today announced that net sales for the quarter ended March 31, 2015 were \$22.8 million, compared to \$19.2 million in the first quarter of 2014, an increase of 19% (21% in constant currency).

Net income was \$436,000 or \$.12 per diluted share for the quarter ended March 31, 2015 compared to \$368,000 or \$.11 per diluted share for the comparable period last year, an increase of 18% in net income and 9% in earnings per share.

Net sales for the first quarter of 2015 in the U.S. segment increased 25% compared to the same period in 2014 due to strong sales of Westcott school and office products, the recently introduced Cuda brand fishing tools and the contribution of First Aid Only, which was acquired on June 1, 2014.

Net sales in Canada in the first quarter of 2015 decreased 8% in local currency, and 18% in U.S. currency compared to the same period in 2014. The office superstore market in Canada was soft due to weak economic conditions, but this was partially offset by growth with independent dealers.

European net sales in the first quarter of 2015 increased 14% in local currency but decreased 5% in U.S. currency compared to the first quarter of 2014. European growth was due to strong office product sales.

Gross margins were 37% in the first quarter of 2015 versus 36% in the comparable period last year.

Walter C. Johnsen, Chairman and CEO said, “We had a good start for 2015. I am pleased with the performance of our Westcott product line across all channels. Our recently introduced Cuda filet knives, crimpers, pliers, and other fishing tools have had a strong reception in the U.S., Canada, and Europe. All feature proprietary, rust-resistant steel and high performance designs. We expect to continue to leverage the increased volumes of our combined first aid businesses. Although we were impacted by the weak Canadian dollar and the Euro, we are adjusting prices and costs.”

The Company’s bank debt less cash on March 31, 2015 was \$25.8 million compared to \$13.9 million on March 31, 2014. During the twelve month period, the Company paid approximately \$13.8 million for the acquisition of the assets of First Aid Only and paid \$1.2 million in dividends on its common stock. During the twelve month period, the Company also generated \$3.0 million in cash flow from operations and received approximately \$1.5 million from the exercise of employee stock options.

**ACME UNITED CORPORATION** is a leading worldwide supplier of innovative cutting, measuring and safety products to the school, home, office, hardware, sporting goods and industrial markets. Its leading brands include Westcott®, Clauss®, Camillus®, Cuda®, PhysiciansCare®, First Aid Only® and Pac-Kit®. For more information, visit [www.acmeunited.com](http://www.acmeunited.com).

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) changes in the Company’s plans, strategies, objectives, expectations and intentions, which may be made at any time at the discretion of the Company; (ii) the impact of uncertainties in global economic conditions, including the impact on the Company’s suppliers and customers; (iii) changes in client needs and consumer spending habits; (iv) the impact of competition and technological changes on the Company; (v) the Company’s ability to manage its growth effectively, including its ability to successfully integrate any business it might acquire; (vi) currency fluctuations; and (vii) 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  
FIRST QUARTER REPORT 2015  
(unaudited)

Amounts in 000's except per share data	Quarter Ended March 31, 2015	Quarter Ended March 31, 2014
Net sales	\$ 22,837	\$ 19,152
Cost of goods sold	14,402	12,274
Gross profit	8,435	6,878
Selling, general, and administrative expenses	7,609	6,253
Income from operations	826	625
Interest expense, net	130	83
Other expense, net	75	19
Pre-tax income	621	523
Income tax expense	185	155
Net income	\$ 436	\$ 368
Shares outstanding - Basic	3,300	3,201
Shares outstanding - Diluted	3,702	3,443
Earnings per share - basic	\$ 0.13	\$ 0.12
Earnings per share - diluted	0.12	0.11

ACME UNITED CORPORATION  
 CONDENSED CONSOLIDATED BALANCE SHEETS  
 FIRST QUARTER REPORT 2015  
 (Unaudited)

Amounts in \$000's

	<u>March 31, 2015</u>	<u>March 31, 2014</u>
<b>Assets</b>		
<b>Current assets:</b>		
Cash	\$ 1,797	\$ 3,367
Accounts receivable, net	16,722	16,111
Inventories	35,925	28,977
Prepaid and other current assets	2,476	1,755
<b>Total current assets</b>	<b>56,920</b>	<b>50,210</b>
Property and equipment, net	7,158	6,455
Intangible assets, less amortization	12,374	4,035
Goodwill	1,375	—
Other assets	973	1,081
<b>Total assets</b>	<b>\$ 78,800</b>	<b>\$ 61,781</b>
<b>Liabilities and stockholders' equity</b>		
<b>Current liabilities</b>		
Accounts payable	\$ 5,905	\$ 4,312
Other current liabilities	5,553	4,867
<b>Total current liabilities</b>	<b>11,458</b>	<b>9,179</b>
Long-term debt	27,561	17,286
Other non-current liabilities	315	276
<b>Total liabilities</b>	<b>39,334</b>	<b>26,741</b>
<b>Total stockholders' equity</b>	<b>39,466</b>	<b>35,040</b>
<b>Total liabilities and stockholders' equity</b>	<b>\$ 78,800</b>	<b>\$ 61,781</b>