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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended March 31, 2005

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____

Commission file number 001-07698

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

CONNECTICUT

(State or other jurisdiction
of incorporation or organization)

1931 BLACK ROCK TURNPIKE, FAIRFIELD, CONNECTICUT

(Address of principal executive offices)

06-0236700

(I.R.S. Employer
Identification No.)

06825

(Zip Code)

Registrant's telephone number, including area code: (203) 332-7330

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports) and (2) has been subject to such filing requirements for the past 90 days. Yes No

Indicate by check mark whether the registrant is an accelerated filer (as defined in Rule 12b-2 of the Exchange Act). Yes No

Registrant had 3,503,971 shares outstanding as of April 27, 2005 of its \$2.50 par value Common Stock.

ACME UNITED CORPORATION

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Part I - FINANCIAL INFORMATION

Item 1. Financial Statements

ACME UNITED CORPORATION
CONDENSED CONSOLIDATED BALANCE SHEETS
(all amounts in thousands)

	March 31 2005 (unaudited)	December 31 2004 (audited)
	-----	-----
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 1,006	\$ 1,888
Accounts receivable, less allowance	8,013	8,885
Inventories:		
Finished goods	8,322	7,739
Work in process	152	92
Raw materials and supplies	733	558
	-----	-----
	9,207	8,389
Prepaid expenses and other current assets	564	485
Deferred income taxes	279	279
	-----	-----
Total current assets	19,069	19,926
	-----	-----
Property, plant and equipment:		
Land	165	251
Buildings	2,547	2,796
Machinery and equipment	6,132	6,102
	-----	-----
	8,844	9,149
Less accumulated depreciation	6,776	6,853
	-----	-----
	2,068	2,296
Other assets	680	656
Goodwill	89	89
	-----	-----
Total assets	\$ 21,906	\$ 22,967
	=====	=====

See notes to condensed consolidated financial statements.

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ACME UNITED CORPORATION
CONDENSED CONSOLIDATED BALANCE SHEETS (continued)
(all amounts in thousands)

	March 31 2005 (unaudited)	December 31 2004 (audited)
	-----	-----
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 2,150	\$ 2,316
Other accrued liabilities	2,995	4,682
Current portion of long-term debt	1,991	1,379

Total current liabilities	7,136	8,377
Deferred income taxes	131	131
Long-term debt, less current portion	58	55
Other	419	420
Total liabilities	7,744	8,983
STOCKHOLDERS' EQUITY		
Common stock, par value \$2.50: authorized 8,000,000 shares; issued - 4,058,762 shares in 2005 and 3,849,512 shares in 2004, including treasury stock	10,147	9,624
Treasury stock, at cost - 496,091 shares in 2005 and 436,091 shares in 2004	(2,829)	(1,875)
Additional paid-in capital	2,278	2,231
Retained earnings	5,610	5,034
Accumulated other comprehensive loss:		
Translation adjustment	(367)	(351)
Derivative financial instruments	(79)	(81)
Minimum pension liability	(598)	(598)
	(1,044)	(1,030)
Total stockholders' equity	14,162	13,984
Total liabilities and stockholders' equity	\$ 21,906	\$ 22,967

See notes to condensed consolidated financial statements.

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ACME UNITED CORPORATION
CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS
AND COMPREHENSIVE INCOME
(UNAUDITED)
(all amounts in thousands, except per share amounts)

	Three Months Ended March 31	
	2005	2004
Net sales	\$ 10,583	\$ 8,567
Costs and expenses:		
Cost of goods sold	5,722	4,848
Selling, general and administrative expenses	3,719	2,969
	9,441	7,817
Income before non-operating items	1,142	750
Non-operating items:		
Interest expense	13	45
Other (income) expense	49	(5)
	62	40
Income before income taxes	1,080	710
Income tax expense	430	318
Net income	650	392
Other comprehensive expense (income) -		
Foreign currency translation	16	57
Change in fair value of derivative financial instrument	(2)	-
Comprehensive income	\$ 636	\$ 335
Basic earnings per share	\$ 0.19	\$ 0.12

Diluted earnings per share	\$ 0.17	\$ 0.11
Weighted average number of common shares outstanding- denominator used for basic per share computations	3,489	3,303
Weighted average number of dilutive stock options outstanding	368	289
Denominator used for diluted per share computations	3,857	3,592
Dividends declared per share	\$ 0.02	\$ -

See notes to condensed consolidated financial statements

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ACME UNITED CORPORATION
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
(UNAUDITED)
(all amounts in thousands)

	Three Months Ended March 31	
	2005	2004
Operating Activities:		
Net income	\$ 650	\$ 392
Adjustments to reconcile net income to net cash provided (used) by operating activities:		
Depreciation	125	105
Amortization	11	5
Deferred income taxes	-	20
Loss (gain) on disposal/sale of assets	39	(19)
Changes in operating assets and liabilities:		
Accounts receivable	832	376
Inventories	(859)	(155)
Prepaid expenses and other current assets	(84)	(305)
Other assets	-	30
Accounts payable	(148)	(60)
Other accrued liabilities	(1,594)	(456)
Total adjustments	(1,678)	(459)
Net cash used by operating activities	(1,028)	(67)
Investing Activities:		
Purchase of property, plant, and equipment	(133)	(107)
Purchase of patents and trademarks	(34)	23
Proceeds from sale of property, plant, and equipment	164	(2)
Net cash used by investing activities	(3)	(86)
Financing Activities:		
Net short-term borrowings (payments)	617	(438)
Payments of long-term debt	-	(210)
Proceeds from issuance of common stock	570	322
Distributions to stockholders	(74)	
Purchase of 60,000 shares of common stock in 2005 and 16,000 shares of common stock in 2004 for treasury	(954)	(50)
Net cash provided (used) by financing activities	159	(376)
Effect of exchange rate changes	(10)	(12)
Net change in cash and cash equivalents	(882)	(541)
Cash and cash equivalents at beginning of period	1,888	1,250
Cash and cash equivalents at end of period	\$ 1,006	\$ 709

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See notes to condensed consolidated financial statements

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NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

(UNAUDITED)

Note 1 -- Basis of Presentation

In the opinion of management, the accompanying condensed consolidated financial statements include all adjustments necessary to present fairly the financial position, results of operations and cash flows. These adjustments are of a normal, recurring nature. However, the financial statements do not include all of the disclosures normally required by accounting principles generally accepted in the United States of America or those normally made in the Company's annual report on Form 10-K. Please refer to the Company's annual report on Form 10-K for the year ended December 31, 2004 for such disclosures. The condensed consolidated balance sheet as of December 31, 2004 was derived from the audited consolidated balance sheet as of that date. The results of operations for interim periods are not necessarily indicative of the results to be expected for the full year.

Note 2 -- Contingencies

The Company is involved from time to time in disputes and other litigation in the ordinary course of business, including certain environmental and other matters. The Company presently believes that there will not be a material adverse impact on financial position, results of operations, or liquidity from these matters.

Note 3 -- Pension

Components of net periodic pension cost are as follows for the periods ended:

	Three Months Ended	
	March 31 2005	March 31 2004
Components of net periodic benefit cost:		
Interest cost	\$ 48,750	\$ 49,727
Service cost	8,750	8,750
Expected return on plan assets	(61,000)	(64,281)
Amortization of prior service costs	2,250	2,194
Amortization of actuarial gain	16,000	12,399
	\$ 14,750	\$ 8,789

Note 4 -- Accounting for Stock-Based Compensation

At March 31, 2005, the Company has one stock-based employee compensation plan. The Company has elected to adopt only the disclosure provisions of Statement of Financial Accounting Standards No. 123, Accounting for Stock-Based Compensation, and continues to measure costs for its employee stock compensation plans by using the accounting methods prescribed by APB Opinion No. 25, Accounting for Stock Issued to Employees, which allows that no compensation cost be recognized unless the exercise price of the options granted is less than the fair market value of the Company's stock at date of grant. Generally, no stock-based employee compensation cost is reflected in net income, as all options granted had an exercise price equal to the market value of the underlying common stock on the date of grant.

The following table illustrates the proforma effect on net income and earnings per share as if the Company had applied the fair value method under SFAS No. 123, Accounting for Stock Based Compensation, to stock-based employee compensation for the periods ended:

	Three Months Ended March 31	
	2005	2004
Net income, as reported	\$ 650,101	\$ 391,864
Deduct: Total stock-based employee compensation expense determined under fair value based method for all awards, net of related income tax effects	29,677	20,305
Pro forma net income	\$ 620,424	\$ 371,559
Basic-as reported	\$ 0.19	\$ 0.12
Basic-pro forma	\$ 0.18	\$ 0.11
Diluted-as reported	\$ 0.17	\$ 0.11
Diluted-pro forma	\$ 0.16	\$ 0.10

Note 5 -- Income Taxes

In 2005 and 2004, consolidated income before income taxes includes losses of foreign subsidiaries with no income tax benefit, resulting in an effective consolidated income tax rate greater than the United States statutory rate.

Note 6 -- Capital Structure

During the first three months of 2005, the Company issued 209,250 shares of common stock with proceeds of \$569,654 upon the exercise of outstanding stock options. The Company also repurchased 60,000 shares of common stock for treasury. The shares were purchased at fair market value, with a total cost to the Company of \$954,127.

Note 7 -- Business Combination

On May 28, 2004, the Company purchased Clauss Cutlery, a division of Alco Industries, Inc.. Sales of Clauss products for seven months in 2004 were \$1.7 million. The purchase price was the aggregate value of inventory, trademarks and brand names totaling \$446,754. Included in the accompanying Statement of Operations for the three months ended March 31, 2005 are the operations of the acquired business. Sales for Clauss products for the three months ended March 31, 2005 were \$760,000. In accordance with Regulation S-X, proforma information for the three months ended March 31, 2005 is not provided because of the immateriality of the transaction.

MANAGEMENT'S DISCUSSION AND ANALYSIS OF
FINANCIAL CONDITION AND RESULTS OF OPERATIONS

For the Three Months Ended March 31, 2005

Item 2. - Results of Operations

Forward-Looking Information

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 inventory; and (iii) other risks and uncertainties indicated from

time to time in the Company's filings with the Securities and Exchange Commission.

Net Sales

Traditionally, the Company's sales are stronger in the second and third quarters, and weaker in the first and fourth quarters of the fiscal year due to the seasonal nature of the back-to-school season. Consolidated net sales for the quarter ended March 31, 2005 were \$10,583,000 compared with \$8,567,000 for 2004, a 24% increase. Excluding the favorable effect of currency gains in Canada and Europe, the net sales increase represented 21%. The sales increase was mainly driven by a 25% increase in the U.S. due to market share gains, new product launches and the Clauss business acquired on May 28, 2004. International sales were up 10% in local currency.

Gross Profit

The gross profit for the first quarter of 2005 was \$4,861,000 (45.9% of net sales) compared to \$3,719,000 (43.4% of net sales) for the first quarter of 2004. The increased percentage of new products with higher gross margins coupled with positive impacts from product rationalization efforts and sales of a more profitable product mix in Europe were the main reasons for the improved gross margins.

Selling, General and Administrative Expenses

Selling, general and administrative ("SG&A") expenses for the first quarter of 2005 were \$3,719,000 (35% of net sales) compared with \$2,969,000 (35% of net sales) for the same period of 2004, an increase of \$750,000. The majority of the increase was selling-related expenses, investment in new products and the addition of sales, marketing, logistics and quality control personnel.

Interest Expense

Interest expense for the first quarter of 2005 was \$13,000, compared with \$45,000 for the same quarter of 2004, a \$32,000 decrease. This is mainly attributable to the decline in bank debt (the amount outstanding under the Company's revolving credit facility).

Other Expense

Net other expense was \$49,000 in the first quarter of 2005 compared to net other income of \$5,000 in the first quarter of 2004. The change from 2004 is primarily due to higher foreign exchange transaction and disposal of fixed asset losses in 2005.

Income Before Income Taxes

Income before income taxes was \$1,080,000 in the first quarter of 2005 compared with \$710,000 in the first quarter of 2004, an increase of \$370,000 or 52%. Pretax income for North America and Asia increased by \$290,000. The European operations had a net loss of \$60,000 in the first quarter of 2005 compared to \$140,000 in 2004. The profitability in Europe is improving due to higher sales and product rationalization. The higher sales are primarily due to increases in the sales force and increased advertising.

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Income Taxes

The effective tax rate in the first quarter of 2005 was 40% compared to 45% in the first quarter of 2004. The improvement is principally due to the lower losses in Europe, for which the benefit cannot be utilized to offset other taxable earnings.

Net Income

Net income for the first quarter of 2005 was \$650,000, or 17 cents per share (diluted), compared to a net income of \$392,000, or 11 cents per share (diluted) for the same period of 2004, a 55% increase.

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MANAGEMENT'S DISCUSSION AND ANALYSIS OF
FINANCIAL CONDITION AND RESULTS OF OPERATIONS-Continued

For the Three Months Ended March 31, 2005

Financial Condition

Liquidity and Capital Resources

The Company's working capital, current ratio and long-term debt to equity ratio follow:

	March 31, 2005	December 31, 2004
Working capital	\$ 11,933,730	\$ 11,548,693
Current ratio	2.67	2.38
Long term debt to equity ratio	0.4%	0.4%

During the first three months of 2005, total debt increased by \$615,000 compared to total debt at December 31, 2004 principally as a result of the buildup of inventory in anticipation of the Company's stronger sales in the second quarter.

During September 2004, the Company renewed its revolving loan agreement, which originally allowed for borrowings up to a maximum of \$10,000,000 based on a borrowing base formula, which applied specific percentages to balances of accounts receivable and inventory. The renewal modified several characteristics of the original agreement, the most significant of which are reducing the interest rate to LIBOR plus 1.50% from LIBOR plus 1.75%, eliminating the borrowing base formula, allowing the Company to borrow up to \$10,000,000, regardless of its inventory and receivable levels, and extending the maturity of the loan to June 30, 2007. As of March 31, 2005, \$1,990,500 was outstanding and \$8,009,500 was available for borrowing under this agreement. It is estimated that all long-term debt under this loan agreement will be paid off in 2005. However, the Company may draw down additional funds under this loan agreement in the future.

Cash expected to be generated from operating activities, which together with funds available under its existing loan agreement, are expected, under current conditions, to be sufficient to finance the Company's planned operations over the next twelve months. Over that same period, the Company does not expect to make significant investments in property, plant, and equipment.

Recently Issued Accounting Standards

In December 2004, the Financial Accounting Standards Board ("FASB") issued Statement of Financial Accounting Standards No. 123 (revised 2004) (Statement 123 (R)), "Share-Based Payment", which revised SFAS No. 123, "Accounting for Stock-Based Compensation". This statement supercedes APB Opinion No. 25, "Accounting for Stock Issued to Employees". The revised statement addresses the accounting for share-based payment transactions with employees and other third parties, eliminates the ability to account for share-based compensation transactions using APB 25 and requires that the compensation costs relating to such transactions be recognized in the consolidated statement of operations. The revised statement is effective as of the first annual period beginning after June 15, 2005. Acme will adopt the statement on January 1, 2006 as required. The impact of adoption of Statement 123 (R) cannot be predicted at this time because it will depend on levels of share-based payments granted in the future. However, had Acme adopted Statement 123 in prior periods, the impact of that standard would have approximated the impact of Statement 123 as described in the disclosure of pro forma net income (loss) and net income (loss) per share in the stock-based compensation accounting policy note included in Note 4 to the consolidated financial statements.

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In November 2004, the FASB issued SFAS No. 151, "Inventory Costs, an amendment of ARB No. 43, Chapter 4," to clarify that abnormal amounts of idle facility expense, freight, handling costs and wasted material (spoilage) should be recognized as current period charges, and that fixed production overheads should be allocated to inventory based on normal capacity of production facilities. This statement is effective for Acme's fiscal year 2006.

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MANAGEMENT'S DISCUSSION AND ANALYSIS OF
FINANCIAL CONDITION AND RESULTS OF OPERATIONS-Continued
For the Three Months Ended March 31, 2005

Item 3. Quantitative and Qualitative Disclosure About Market Risk

There are no material changes in market risks as disclosed in our annual Report on Form 10-K for the year ended December 31, 2004.

Item 4. Controls and Procedures

(a) Evaluation of Internal Controls and Procedures

Our Chief Executive Officer and Chief Financial Officer have reviewed and evaluated the effectiveness of our disclosure controls and procedures, which included inquiries made to certain other of our employees. Based on their evaluation, our Chief Executive Officer and Chief Financial Officer have each concluded that, as of March 31, 2005, our disclosure controls and procedures were effective and sufficient to ensure that we record, process, summarize and report information required to be disclosed by us in our periodic reports filed under the Securities and Exchange Commission's rules and forms.

(b) Changes in Internal Control over Financial Reporting

During the quarter ended March 31, 2005, there were no changes in our internal control over financial reporting that materially affected, or was reasonably likely to materially affect, this control.

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PART II. OTHER INFORMATION

Item 1 -- Legal Proceedings

The Company is involved from time to time in disputes and other litigation in the ordinary course of business, including certain environmental and other matters. The Company presently believes that none of these matters, individually or in the aggregate, would be likely to have a material adverse impact on financial position, results of operations, or liquidity from these matters.

Item 2 -- Unregistered Sales of Equity Securities and Use of Proceeds

On July 23, 2003, the Company announced a stock repurchase program of up to 150,000 shares. At March 31, 2005, there were 7,670 shares available for purchase under this program. On March 30, 2005, the Company announced a further stock repurchase program of up to 150,000 shares. The programs do not have an expiration date. The following table discloses the total shares repurchased under these programs for the quarter ended March 31, 2005:

Period	Total Number of Shares Purchased	Average Price Paid per Share	Total Number of shares Purchased as Part of Publicly Announced Programs	Maximum Number of Shares that may yet be Purchased Under the Programs
January	-	-	-	
February	15,000	16.50	15,000	

March	45,000	15.70	45,000	

Total	60,000	15.90	60,000	157,670

Item 3. -- Defaults Upon Senior Securities

None

Item 4 -- Submission of Matters to a Vote of Security Holders

None

Item 5 -- Other Information

None.

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PART II. OTHER INFORMATION-Continued

Item 6 -- Exhibits

Documents filed as part of this report.

Exhibit 31.1 Certification of Walter C. Johnsen pursuant to Section 302 of the Sarbanes-Oxley Act of 2002

Exhibit 31.2 Certification of Paul G. Driscoll pursuant to Section 302 of the Sarbanes-Oxley Act of 2002

Exhibit 32.1 Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

Exhibit 32.2 Certification Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

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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 thereunto duly authorized.

ACME UNITED CORPORATION

By /s/ WALTER C. JOHNSEN

Walter C. Johnsen
President and
Chief Executive Officer

Dated: April 27, 2005

By /s/ PAUL G. DRISCOLL

Paul G. Driscoll
Vice President and
Chief Financial Officer

Dated: April 27, 2005

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CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, WALTER C. JOHNSEN, certify that:

I have reviewed this Quarterly Report on Form 10-Q of Acme United Corporation;

Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the registrant and have:

- (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
- (b) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
- (c) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

- (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
- (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

By /s/ WALTER C. JOHNSEN

 Walter C. Johnsen
 President and
 Chief Executive Officer

Dated: April 27, 2005

18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, PAUL G. DRISCOLL, certify that:

I have reviewed this Quarterly Report on Form 10-Q of Acme United Corporation;

Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the registrant and have:

- (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
- (b) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
- (c) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

- (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
- (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

By /s/ PAUL G. DRISCOLL

 Paul G. Driscoll
 Vice President and
 Chief Financial Officer

Dated: April 27, 2005

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Exhibit 32.1

The undersigned officer of Acme United Corporation (the "Company") hereby certifies to my knowledge that the Company's quarterly report on Form 10-Q for the quarterly period ended March 31, 2005 (the "Report"), as filed with the Securities and Exchange Commission on the date hereof, fully complies with the requirements of section 13(a) or 15(d), as applicable, of the Securities Exchange Act of 1934, as amended, and that the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company. This certification is provided solely pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, and shall not be deemed to be a part of the Report or "filed" for any purpose whatsoever.

By /s/ WALTER C. JOHNSEN

 Walter C. Johnsen
 President and
 Chief Executive Officer

Dated: April 27, 2005

A signed original of this written statement required by Section 906, or other document authenticating, acknowledging, or otherwise adopting the signature that appears in typed form within the electronic version of this written statement required by Section 906, has been provided to Acme United Corporation and will be retained by Acme United Corporation and furnished to the Securities and Exchange Commission or its staff upon request.

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Exhibit 32.2

CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

The undersigned officer of Acme United Corporation (the "Company") hereby certifies to my knowledge that the Company's quarterly report on Form 10-Q for the quarterly period ended March 31, 2005 (the "Report"), as filed with the Securities and Exchange Commission on the date hereof, fully complies with the requirements of section 13(a) or 15(d), as applicable, of the Securities Exchange Act of 1934, as amended, and that the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company. This certification is provided solely pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, and shall not be deemed a part of the Report or "filed" for any purpose whatsoever.

By /s/ PAUL G. DRISCOLL

 Paul G. Driscoll
 Vice President and
 Chief Financial Officer

Dated: April 27, 2005

A signed original of this written statement required by Section 906, or other document authenticating, acknowledging, or otherwise adopting the signature that appears in typed form within the electronic version of this written statement required by Section 906, has been provided to Acme United Corporation and will be retained by Acme United Corporation and furnished to the Securities and Exchange Commission or its staff upon request.

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