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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): **October 19, 2012**

**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.)

**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 October 19, 2012, Acme United Corporation (the “Company”) issued a press release announcing its financial results for the quarter ended September 30, 2012. 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 October 19, 2012 |

**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: October 19, 2012

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

Dated: October 19, 2012

EXHIBIT INDEX

Exhibit Number

Description

[99.1](#)

Press release dated October 19, 2012

**ACME UNITED CORPORATION**

**NEWS RELEASE**

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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 October 19, 2012

**ACME UNITED CORPORATION REPORTS 17% INCREASE IN NET INCOME FOR THE THIRD QUARTER**

FAIRFIELD, CONN. – October 19, 2012 – Acme United Corporation (NYSE MKT:ACU) today announced that net sales for the third quarter ended September 30, 2012 were \$20.4 million, compared to \$19.0 million in the comparable period of 2011, an increase of 7% (8% in local currency).

Net income was \$798,000, or \$.26 per diluted share, for the quarter ended September 30, 2012, compared to \$682,000 or \$.22 per diluted share, for the comparable period last year, an increase of 17% in net income and 18% in diluted earnings per share.

Net sales for the nine months ended September 30, 2012 were \$64.8 million, compared to \$57.5 million in the same period in 2011, an increase of 13%.

Net income for the nine months ended September 30, 2012 was \$3,118,000, or \$1.00 per diluted share, compared to \$2,545,000, or \$.82 per diluted share in the comparable period last year, a 23% increase in net income and 22% in diluted earnings per share.

Net sales for the quarter ended September 30, 2012 in the U.S. segment increased 11% compared to the same period in 2011 primarily due to increased sales of Camillus knives and measuring products from the C-Thru Ruler acquisition on June 7, 2012. Net sales for the nine months ended September 30, 2012 in the U.S. segment increased 18% compared to the same period in 2011 due to increased sales of Camillus knives, iPoint pencil sharpeners, paper trimmers, first aid kits and measuring products. Net sales in Canada for the three months ended September 30, 2012 increased 19% in U.S. dollars (21% in local currency) compared to the same period in 2011 due to increased sales of Camillus knives. Net sales in Canada for the nine months ended September 30, 2012 increased 2% in U.S. dollars (5% in local currency) compared to the same period in 2011. European net sales for the three months ended September 30, 2012 decreased 25% in U.S. dollars (14% in local currency), compared to the same period last year due to the liquidation of a large customer as a result of their financial troubles. European net sales for the nine months ended September 30, 2012 decreased 6% in U.S. dollars but increased 4% in local currency compared to the same period last year.

Gross margins were 36% in the third quarter of 2012 versus 35% in the comparable period last year. Gross margins were 36% for the nine months ended September 30, 2012 and 2011, respectively.

Operating profit was \$1,359,000 for the quarter ended September 30, 2012 compared to \$1,120,000 for the comparable period last year, an increase of 21%. Operating profit was \$4,895,000 for the nine months ended September 30, 2012 compared to \$3,763,000 for the comparable period last year, an increase of 30%.

Walter C. Johnsen, Chairman and CEO said, “Acme United benefited from growth in our Westcott, Clauss, Pac-Kit and Camillus brands. Our U.S. and Canadian sales performances were particularly strong. Gross margins in the third quarter improved due to new products and favorable mix.”

The Company’s bank debt less cash and cash equivalents on September 30, 2012 was \$14.2 million compared to \$11.9 million on September 30, 2011. On June 7, 2012, the Company paid approximately \$1.5 million for certain assets of the C-Thru Ruler Company. Additionally, during the 12 month period ended September 30, 2012, Acme purchased 40,560 shares of its common stock for treasury for a total of approximately \$400,000 and paid approximately \$800,000 in dividends on its common stock.

**ACME UNITED CORPORATION** is a leading worldwide supplier of innovative cutting, measuring and safety products to the school, home, office, hardware and industrial markets. Its leading brands include Westcott®, Clauss®, Camillus®, PhysiciansCare® and Pac Kit®.

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 systems and financial markets, including the impact on the Company’s suppliers and customers (iii) currency fluctuations (iv) the Company’s plans and results of operations will be affected by the Company’s ability to manage its growth, (v) the Company’s ability to successfully integrate acquired business; and (vi) 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  
THIRD QUARTER REPORT 2012  
(Unaudited)

| Amounts in \$000's except per share data      | Three Months Ended<br>September 30, 2012 | Three Months Ended<br>September 30, 2011 |
|---|--|--|
| Net sales                                     | \$ 20,363                                | \$ 19,036                                |
| Cost of goods sold                            | 12,937                                   | 12,396                                   |
| Gross profit                                  | 7,426                                    | 6,640                                    |
| Selling, general, and administrative expenses | 6,067                                    | 5,520                                    |
| Income from operations                        | 1,359                                    | 1,120                                    |
| Interest expense                              | 147                                      | 112                                      |
| Interest income                               | (64)                                     | (42)                                     |
| Net interest expense                          | 83                                       | 70                                       |
| Other expense                                 | 7  | 20                                       |
| Total other expense                           | 90                                       | 90                                       |
| Pre-tax income                                | 1,269                                    | 1,030                                    |
| Income tax expense                            | 471                                      | 348                                      |
| Net income                                    | \$ 798                                   | \$ 682                                   |
| Shares outstanding - Basic                    | 3,103                                    | 3,102                                    |
| Shares outstanding - Diluted                  | 3,133                                    | 3,120                                    |
| Earnings per share basic                      | \$ 0.26                                  | \$ 0.22                                  |
| Earnings per share diluted                    | 0.26                                     | 0.22                                     |

ACME UNITED CORPORATION  
CONDENSED CONSOLIDATED STATEMENTS OF INCOME  
THIRD QUARTER REPORT 2012 (cont.)  
(Unaudited)

| Amounts in \$000's except per share data      | Nine Months Ended<br>September 30, 2012 | Nine Months Ended<br>September 30, 2011 |
|---|---|---|
| Net sales                                     | \$ 64,835                               | \$ 57,466                               |
| Cost of goods sold                            | 41,644                                  | 36,835                                  |
| Gross profit                                  | 23,191                                  | 20,631                                  |
| Selling, general, and administrative expenses | 18,296                                  | 16,868                                  |
| Income from operations                        | 4,895                                   | 3,763                                   |
| Interest expense                              | 340                                     | 323                                     |
| Interest income                               | (140)                                   | (132)                                   |
| Net interest expense                          | 200                                     | 191                                     |
| Other expense (income)                        | 93                                      | (2)                                     |
| Total other expense                           | 293                                     | 189                                     |
| Pre-tax income                                | 4,602                                   | 3,574                                   |
| Income tax expense                            | 1,484                                   | 1,029                                   |
| Net income                                    | \$ 3,118                                | \$ 2,545                                |
| Shares outstanding - Basic                    | 3,114                                   | 3,090                                   |
| Shares outstanding - Diluted                  | 3,132                                   | 3,105                                   |
| Earnings per share basic                      | \$ 1.00                                 | \$ 0.82                                 |
| Earnings per share diluted                    | 1.00                                    | 0.82                                    |

ACME UNITED CORPORATION  
CONDENSED CONSOLIDATED BALANCE SHEETS  
THIRD QUARTER REPORT 2012  
(Unaudited)

| Amounts in \$000's                                | September 30, 2012 | September 30, 2011 |
|---|--------------------|--------------------|
| <b>Assets:</b>                                    |                    |                    |
| <b>Current assets:</b>                            |                    |                    |
| Cash and cash equivalents                         | \$ 10,105          | \$ 6,270           |
| Accounts receivable, net                          | 16,058             | 16,661             |
| Inventories                                       | 29,992             | 22,804             |
| Prepaid and other current assets                  | 1,911              | 1,075              |
| <b>Total current assets</b>                       | <b>58,066</b>      | <b>46,810</b>      |
| Property and equipment, net                       | 2,388              | 2,381              |
| Long term receivable                              | 1,718              | 1,794              |
| Intangible assets, net                            | 4,275              | 3,326              |
| Other assets                                      | 1,213              | 1,033              |
| <b>Total assets</b>                               | <b>\$ 67,660</b>   | <b>\$ 55,344</b>   |
| <b>Liabilities and stockholders' equity:</b>      |                    |                    |
| <b>Current liabilities</b>                        |                    |                    |
| Accounts payable                                  | \$ 6,513           | \$ 4,435           |
| Other current liabilities                         | 5,295              | 3,869              |
| <b>Total current liabilities</b>                  | <b>11,808</b>      | <b>8,304</b>       |
| Bank debt   | 24,321             | 18,106             |
| Other non current liabilities                     | 1,153              | 1,373              |
|   | 37,282             | 27,783             |
| <b>Total stockholders' equity</b>                 | <b>30,378</b>      | <b>27,561</b>      |
| <b>Total liabilities and stockholders' equity</b> | <b>\$ 67,660</b>   | <b>\$ 55,344</b>   |