

Mail Stop 7010

March 17, 2006

via U.S. mail and facsimile to (203) 254-6019

Mr. Paul G. Driscoll  
Vice President and Chief Financial Officer  
Acme United Corporation  
60 Round Hill Road  
Fairfield, CT 06824

RE: Acme United Corporation  
Form 10-K for Fiscal Year Ended December 31, 2004  
Filed March 18, 2005  
File No. 001-07698

Dear Mr. Driscoll:

We have completed our review of your Form 10-K and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to Ryan Rohn, Staff Accountant, at (202) 551-3739 or, in his absence, to Al Pavot, Staff Accountant, at (202) 551-3738, or to the undersigned at (202) 551-3255.

Sincerely,

Nili Shah  
Accounting Branch Chief

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UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

DIVISION OF  
CORPORATION FINANCE