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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): January 23, 2008

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

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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)
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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 8.01. Other Events

On January 23, 2008 Acme United Corporation, issued a press release announcing the approval by its Board of Directors of a stock repurchase program. The press release is furnished as an exhibit to this Current Report on Form 8-K and is incorporated herein by reference.

Item 9.01 Financial Statements and Exhibits.

(c) Exhibits

Exhibit Number -----	Description -----
99.1	Press release dated January 23, 2008.

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  
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              Walter C. Johnsen  
              Chairman and  
              Chief Executive Officer

Dated:   January 23, 2008

By           /s/ PAUL G. DRISCOLL  
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              Paul G. Driscoll  
              Vice President and  
              Chief Financial Officer

Dated:   January 23, 2008

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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  
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FOR IMMEDIATE RELEASE January 23, 2008  
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ACME UNITED CORPORATION ANNOUNCES STOCK BUYBACK

FAIRFIELD, CONN. - January 23, 2008 - Acme United Corporation (AMEX:ACU) announced today that its Board of Directors approved a new stock repurchase program of up to 150,000 common shares. The Company also may repurchase up to 47,800 shares under its repurchase program previously announced on October 4, 2005.

Walter C. Johnsen, Chairman and CEO, said, "We are pleased to announce this buy-back program as it demonstrates management's commitment to build long term shareholder value."

There were 3,552,883 shares outstanding as of December 31, 2007.

ACME UNITED CORPORATION is an innovative supplier of cutting devices, measuring instruments, and safety products for school, home, office, hardware 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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