

OMB APPROVAL	
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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* <u>BENKOVIC JAMES A</u> (Last) (First) (Middle) <u>C/O ACME UNITED CORP</u> <u>1931 BLACK ROCK TURNPIKE</u> (Street) <u>FAIRFIELD CT 06825</u> (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <u>ACME UNITED CORP [ACU]</u>	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner <input checked="" type="checkbox"/> Officer (give title below) Other (specify below) <u>Vice President of Sales</u>
	3. Date of Earliest Transaction (Month/Day/Year) <u>05/25/2005</u>	
4. If Amendment, Date of Original Filed (Month/Day/Year)		

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Stock	05/25/2005		M		3,000	A	\$4	3,000	D	
Common Stock	05/25/2005		M		2,000	A	\$5.375	5,000	D	
Common Stock	05/25/2005		M		5,000	A	\$2.125	10,000	D	
Common Stock	05/25/2005		M		3,000	A	\$2.125	13,000	D	
Common Stock	05/25/2005		M		5,000	A	\$1.625	18,000	D	

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	
				Code	V	(A)	(D)	Date Exercisable	Expiration Date						Title
Employee Stock Option	\$4	05/25/2005		M		3,000		06/26/1999	06/26/2006	Common Stock	3,000	\$4	54,000	D	
Employee Stock Option	\$5.375	05/25/2005		M		2,000		01/28/2001	01/28/2008	Common Stock	2,000	\$5.375	52,000	D	
Employee Stock Option	\$2.125	05/25/2005		M		5,000		01/27/2002	01/27/2009	Common Stock	5,000	\$2.125	47,000	D	
Employee Stock Option	\$2.125	05/25/2005		M		3,000		06/23/2002	06/23/2009	Common Stock	3,000	\$2.125	44,000	D	
Employee Stock Option	\$1.625	05/25/2005		M		5,000		01/26/2003	01/26/2010	Common Stock	5,000	\$1.625	39,000	D	

Explanation of Responses:

/s/ James A. Benkovic 05/26/2005

** Signature of Reporting Person Date

* If the form is filed by more than one reporting person, see Instruction 4 (b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.