

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

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

March 30, 2005  
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Date of report (Date of earliest event reported)

ACME UNITED CORPORATION  
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(Exact Name of Registrant as Specified in its Charter)

Connecticut	001-07698	06-0236700
(State or Other Jurisdiction of Incorporation or Organization)	(Commission File Number)	(IRS Employer Identification)

1931 Black Rock Turnpike, Fairfield, CT 06825  
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(Address of principal executive offices, including zip code)

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

N/A  
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(Former name or former address, if changed since last report)

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 (see General Instruction A.2. below):

- 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 7.01 Regulation FD Disclosure

On March 29, 2005 Acme United Corporation, issued a press release announcing the approval by its Board of Directors of a cash dividend of 2 cents per share on its outstanding common stock. The dividend is payable on April 29, 2005 to stockholders of record on the close of business on April 8, 2005.

Signature

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

Date: March 30, 2005

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