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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

Date of report (date of earliest event reported): July 18, 2008

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.)
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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))

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ITEM 2.02. RESULTS OF OPERATIONS AND FINANCIAL CONDITION.

On July 18, 2008, Acme United Corporation (the "Company") issued a press release announcing its financial results for the three and six months ended June 30, 2008. 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

Exhibit Number	Description
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99.1	Press release dated July 18, 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

Walter C. Johnsen
Chairman and
Chief Executive Officer

Dated: July 18, 2008

By /s/ PAUL G. DRISCOLL

Paul G. Driscoll
Vice President and
Chief Financial Officer

Dated: July 18, 2008

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EXHIBIT INDEX

Exhibit Number -----	Description -----
99.1	Press release dated July 18, 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

FOR IMMEDIATE RELEASE July 18, 2008

ACME UNITED CORPORATION REPORTS RECORD SECOND QUARTER SALES AND EARNINGS

FAIRFIELD, CONN. - July 18, 2008 - Acme United Corporation (AMEX:ACU) today announced that net sales for the quarter ended June 30, 2008 were \$22.7 million, compared to \$19.0 million in the same period in 2007, an increase of 20% (17% in local currency). Net sales for the six months ended June 30, 2008 were \$37.0 million, compared to \$31.2 million in the same period in 2007, an increase of 18% (15% in local currency).

Net income was \$1,730,000 or \$.47 per diluted share for the second quarter ended June 30, 2008, compared to \$1,522,000 or \$.41 per diluted share for the comparable period last year, an increase of 14% in net income and 15% in diluted earnings per share. Net income for the six months ended June 30, 2008 was \$2,482,000, or \$.68 per diluted share, compared to \$2,172,000, or \$.59 per diluted share in the comparable period last year, a 14% increase in net income and 15% in diluted earnings per share.

Net sales for the quarter ended June 30, 2008 in the U.S. segment increased 23% as a result of market acceptance of new anti-microbial school scissors, rulers, and math kits and iPoint pencil sharpeners. Net sales for the six months ended June 30, 2008 in the U.S. segment increased 21%. Net sales in Canada in the first six months of 2008 increased by 5% in U.S. dollars but declined 6% in local currency due to soft demand in the overall office products market. European net sales in the first six months of 2008 increased 18% in U.S. dollars and 3% in local currency.

Gross margins were 39.3% in the second quarter of 2008 versus 42.0% in the comparable period last year. For the first six months of 2008, gross margins were 40.3% compared to 42.6% in the same period in 2007. The gross margin declines were due to increased costs of material, labor, and energy, and the appreciation of the Chinese currency against the U.S. dollar. Also, in the second quarter of 2008, the company gained market share in the highly competitive back to school segment which reduced gross margins.

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Walter C. Johnsen, Chairman and CEO, said "The second quarter and year to date sales demonstrate the strength of our new products, and the values they deliver to our customers. Acme's base of business has broadened during the past several years, with growth in the mass market, office superstores, independent dealers, and hardware and industrial markets. Our international sales base has also grown. The broadening of our customer base and international sales has offset weakness in some domestic accounts."

The Company's bank debt less cash on June 30, 2008 was \$11.3 million compared to \$9.6 million on June 30, 2007. The increase in bank debt during the twelve month period was primarily due to an increase in borrowings for inventory and accounts receivables for the back to school season as well as share repurchases, partially offset by earnings. Based on anticipated cash flow, the debt level is expected to decline during the second half of the year. During the 12 month period ended June 30, 2008, Acme purchased 67,600 shares of its common stock for approximately \$900,000 under its previously announced repurchase program. As of June 30, 2008, there were 182,400 shares that may be purchased under the outstanding stock repurchase programs.

ACME UNITED CORPORATION is an innovative supplier of cutting devices, measuring instruments, and safety products for school, home, office 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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ACME UNITED CORPORATION
CONDENSED CONSOLIDATED STATEMENTS OF INCOME
SECOND QUARTER REPORT 2008
(Unaudited)

Amounts in \$000's except per share data	Quarter Ended June 30, 2008	Quarter Ended June 30, 2007
Net sales	\$ 22,708	\$ 18,999
Cost of goods sold	13,790	11,020
Gross profit	8,918	7,979
Selling, general, and administrative expenses	6,121	5,435
Income from operations	2,797	2,544
Interest expense	90	156
Other expense	24	41
Pre-tax income	2,683	2,347
Income tax expense	953	825
Net income	\$ 1,730	\$ 1,522
Shares outstanding - Basic	3,518	3,527
Shares outstanding - Diluted	3,665	3,698
Earnings per share basic	\$ 0.49	\$ 0.43
Earnings per share diluted	0.47	0.41

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ACME UNITED CORPORATION
CONDENSED CONSOLIDATED STATEMENTS OF INCOME
SECOND QUARTER REPORT 2008 (cont.)
(Unaudited)

Amounts in \$000's except per share data	Six Months Ended June 30, 2008	Six Months Ended June 30, 2007
Net sales	\$ 36,977	\$ 31,240
Cost of goods sold	22,073	17,927
Gross profit	14,904	13,313
Selling, general, and administrative expenses	11,039	9,593
Income from operations	3,865	3,720
Interest expense	187	310
Other (income) expense	(162)	14
Pre-tax income	3,840	3,396
Income tax expense	1,358	1,224
Net income	\$ 2,482	\$ 2,172
Shares outstanding - Basic	3,519	3,527
Shares outstanding - Diluted	3,666	3,698
Earnings per share basic	\$ 0.71	\$ 0.62
Earnings per share diluted	0.68	0.59

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CONDENSED CONSOLIDATED BALANCE SHEETS
 SECOND QUARTER REPORT 2008
 (Unaudited)

Amounts in \$000's	June 30, 2008	June 30, 2007
<hr style="border-top: 1px dashed black;"/>		
Assets:		

Current assets:		
Cash	\$ 3,703	\$ 3,057
Accounts receivable, net	20,852	18,056
Inventories	21,458	17,079
Prepaid and other current assets	1,121	1,287
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Total current assets	47,134	39,479
Property and equipment, net	2,479	2,506
Other assets	1,927	1,016
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Total assets	\$ 51,540	\$ 43,001
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Liabilities and stockholders' equity:		

Current liabilities		
Accounts payable	6,623	4,639
Other current liabilities	4,631	4,309
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Total current liabilities	11,253	8,948
Long-term debt	14,992	12,697
Other non current liabilities	551	687
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Total stockholders' equity	26,796	22,332
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Total liabilities and stockholders' equity	\$ 51,540	\$ 43,001
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