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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 21, 2005

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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1931 Black Rock Turnpike, Fairfield, Connecticut
(Address of principal executive offices)

06825
(Zip Code)

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

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 2.02. RESULTS OF OPERATIONS AND FINANCIAL CONDITION.

On July 21, 2005, Acme United Corporation (the "Company") issued a press release announcing its financial results for the three and six months ended June 30, 2005. 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 -----
99.1	Press release dated July 21, 2005.

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

the Company repurchased 146,000 shares of its common stock at a cost of \$2.2 million and paid dividends in the total amount of \$146,000.

On June 28, 2005 the Company announced a 50% increase in the quarterly cash dividend to 3 cents per share.

ACME UNITED CORPORATION is a specialized supplier of cutting devices, measuring instruments, and safety products for school, home, office and industrial use.

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
CONSOLIDATED STATEMENT OF INCOME
SECOND QUARTER REPORT 2005

Amounts in \$000's except per share data	Quarter Ended June 30, 2005 (Unaudited)	Quarter Ended June 30, 2004 (Unaudited)
Net Sales	\$ 14,904	\$ 12,298
Gross Profit	6,731	5,519
Selling, General, and Administrative Expenses	4,577	3,579
Other Expense	140	120
Pre-Tax Income	2,014	1,820
Income Tax Expense	700	745
Net Income	1,314	1,075
Earnings Per Share Basic	0.37	0.32
Earnings Per Share Diluted	0.34	0.29

Amounts in \$000's except per share data	Six Months Ended June 30, 2005 (Unaudited)	Six Months Ended June 30, 2004 (Unaudited)
Net Sales	\$ 25,487	\$ 20,865
Gross Profit	11,592	9,239
Selling, General, and Administrative Expenses	8,296	6,550
Other Expense	202	159
Pre-Tax Income	3,094	2,530
Income Tax Expense	1,130	1,062
Net Income	1,964	1,468
Earnings Per Share Basic	0.56	0.44
Earnings Per Share Diluted	0.52	0.40

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ACME UNITED CORPORATION
CONDENSED CONSOLIDATED BALANCE SHEET
SECOND QUARTER REPORT 2005
(Unaudited)

Amounts in \$000's	June 30, 2005	June 30, 2004
Assets:		
Current Assets:		
Cash	\$ 602	\$ 412

Accounts Receivable, Net	12,625	11,869
Inventories	11,141	8,259
Prepaid and Other current Assets	818	771
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Total Current Assets	25,186	21,311
Property and Equipment, Net	2,203	2,225
Other Assets	809	681
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Total Assets	\$ 28,198	\$ 24,217
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Liabilities and Stockholders' Equity:		
Current Liabilities		
Accounts Payable	3,770	2,203
Other Current Liabilities	4,559	4,358
Current Portion of Long Term Debt	4,968	2,481
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Total Current Liabilities	13,297	9,042
Long-Term debt	54	2,533
Other Non Current Liabilities	541	809
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	13,892	12,384
Total Stockholders' Equity	14,306	11,833
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Total Liabilities and Stockholders' Equity	\$ 28,198	\$ 24,217
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