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(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

 Walter C. Johnsen
 Chairman and
 Chief Executive Officer

Dated: January 23, 2008

By /s/ PAUL G. DRISCOLL

 Paul G. Driscoll
 Vice President and
 Chief Financial Officer

Dated: January 23, 2008