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ACME UNITED CORP Form 8-K January 24, 2008

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): January 23, 2008

Connecticut 001-07698 06-0236700 (State or other jurisdiction of (Commission (I.R.S. Employer incorporation or organization) file number) Identification No.)

60 Round Hill Road, Fairfield, Connecticut 06824 (Address of principal executive offices) (Zip Code)

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))

ITEM 8.01. Other Events

On January 23, 2008 Acme United Corporation, issued a press release announcing the approval by its Board of Directors of a stock repurchase program. The press release is furnished as an exhibit to this Current Report on Form 8-K and is incorporated herein by reference.

Item 9.01 Financial Statements and Exhibits.

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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