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On July 26, 2005, the Compensation Committee of the Board of Directors awarded cash bonuses to officers and other members of the Company's management. These bonuses constitute a portion of the annual cash bonuses which the Compensation Committee estimates will be payable to such persons for services rendered during fiscal 2005. The Company will pay the cash bonuses on August 1, 2005. The cash bonuses awarded to the Company's Chief Executive Officer and the four remaining most highly paid executive officers are as follows:

Walter Johnsen, President and CEO, \$100,000; Brian Olschan, Executive Vice President, \$75,000; Paul Driscoll, Chief Financial Officer, \$40,000; James Benkovic, Vice President of Sales, \$40,000; and Larry Buchtman, Vice President of Operations and Technology, \$10,000.

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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: July 28, 2005

By: /s/ Paul G. Driscoll

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Paul G. Driscoll  
Vice President and Chief Financial  
Officer