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(c) Exhibits

Exhibit Number	Description
----- 99.1	----- Press release dated October 24, 2006.

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  
              President and  
              Chief Executive Officer

Dated: October 24, 2006

By           /s/ PAUL G. DRISCOLL  
-----  
              Paul G. Driscoll  
              Vice President and  
              Chief Financial Officer

Dated: October 24, 2006

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