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and post such files). Yes No

Indicate by check mark whether the Registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer or a smaller reporting company. See definitions of "large accelerated filer" "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act (Check one).

Large accelerated filer Accelerated filer Non-accelerated filer Smaller reporting company

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes No

As of August 7, 2012 the registrant had outstanding 3,103,227 shares of its \$2.50 par value Common Stock.

ACME UNITED CORPORATION

	Page	
Part I — FINANCIAL INFORMATION		
Item 1.	Financial Statements (Unaudited)	
	Condensed Consolidated Balance Sheets as of June 30, 2012 and December 31, 2011	3
	Condensed Consolidated Statements of Operations for the three and six months ended June 30, 2012 and 2011	5
	Condensed Consolidated Statements of Comprehensive Income for the three and six months ended June 30, 2012 and 2011	6
	Condensed Consolidated Statements of Cash Flows for the six months ended June 30, 2012 and 2011	7
	Notes to Condensed Consolidated Financial Statements	8
Item 2.	Management’s Discussion and Analysis of Financial Condition and Results of Operations	12
Item 3.	Quantitative and Qualitative Disclosure About Market Risk	15
Item 4.	Controls and Procedures	15
Part II — OTHER INFORMATION		
Item 1.	Legal Proceedings	16
Item 1A.	Risk Factors	16
Item 2.	Unregistered Sales of Equity Securities and Use of Proceeds	16
Item 3.	Defaults Upon Senior Securities	16
Item 4.	Mine Safety Disclosures	16
Item 5.	Other Information	16
Item 6.	Exhibits	17
	Signatures	18

ACME UNITED CORPORATION
CONDENSED CONSOLIDATED BALANCE SHEETS
(all amounts in thousands)

	June 30, 2012 (unaudited)	December 31, 2011 (Note 1)
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 7,141	\$ 7,853
Accounts receivable, less allowance	23,857	12,904
Inventories:		
Finished goods	24,784	22,887
Work in process	21	45
Raw materials and supplies	1,876	1,563
	26,681	24,495
Prepaid expenses and other current assets	1,859	1,270
Total current assets	59,538	46,522
Property, plant and equipment:		
Land	284	288
Buildings	2,252	2,277
Machinery and equipment	7,855	7,657
	10,391	10,222
Less accumulated depreciation	8,014	7,716
	2,377	2,506
Note receivable	1,734	1,766
Intangible assets	4,288	3,285
Other assets	1,217	1,143
Total assets	\$ 69,154	\$ 55,222

See notes to condensed consolidated financial statements.

ACME UNITED CORPORATION
CONDENSED CONSOLIDATED BALANCE SHEETS (continued)
(all amounts in thousands)

	June 30, 2012 (unaudited)	December 31, 2011 (Note 1)
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 9,968	\$ 4,935
Other accrued liabilities	5,611	3,769
Total current liabilities	15,579	8,704
Long-term debt	23,005	17,569
Other	1,130	1,174
Total liabilities	39,714	27,447
STOCKHOLDERS' EQUITY		
Common stock, par value \$2.50: authorized 8,000,000 shares; issued - 4,459,024 shares in 2012 and 4,454,024 shares in 2011, including treasury stock		
	11,147	11,134
Additional paid-in capital	5,355	5,120
Retained earnings	26,288	24,403
Treasury stock, at cost - 1,355,797 shares in 2012 and 1,319,047 shares in 2011	(12,214)	(11,844)
Accumulated other comprehensive income:		
Minimum pension liability	(1,089)	(1,089)
Translation adjustment	(47)	51
	(1,136)	(1,038)
Total stockholders' equity	29,440	27,775
Total liabilities and stockholders' equity	\$ 69,154	