

ACME UNITED CORP  
Form 4  
May 26, 2005

**FORM 4**

**UNITED STATES SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

OMB APPROVAL

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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

**STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES**

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person \*  
**BENKOVIC JAMES A**

(Last) (First) (Middle)

**C/O ACME UNITED CORP, 1931  
BLACK ROCK TURNPIKE**

(Street)

**FAIRFIELD, CT 06825**

(City) (State) (Zip)

2. Issuer Name and Ticker or Trading Symbol  
**ACME UNITED CORP [ACU]**

3. Date of Earliest Transaction  
(Month/Day/Year)  
**05/25/2005**

4. If Amendment, Date Original Filed(Month/Day/Year)

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

Director  10% Owner  
 Officer (give title below)  Other (specify below)

Vice President of Sales

6. Individual or Joint/Group Filing(Check Applicable Line)  
 Form filed by One Reporting Person  
 Form filed by More than One Reporting Person

**Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned**

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Ownership (Instr. 4)
			Code	V Amount (A) or (D) Price			
Common Stock	05/25/2005		M	3,000 A \$ 4	3,000	D	
Common Stock	05/25/2005		M	2,000 A \$ 5.375	5,000	D	
Common Stock	05/25/2005		M	5,000 A \$ 2.125	10,000	D	
Common Stock	05/25/2005		M	3,000 A \$ 2.125	13,000	D	
Common Stock	05/25/2005		M	5,000 A \$ 1.625	18,000	D	

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Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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(9-02)

**Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned**  
(e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	Amount or Number of Shares
				Code	V (A) (D)	Date Exercisable Expiration Date	Title	
Employee Stock Option	\$ 4	05/25/2005		M	3,000	06/26/1999 06/26/2006	Common Stock	3,000
Employee Stock Option	\$ 5.375	05/25/2005		M	2,000	01/28/2001 01/28/2008	Common Stock	2,000
Employee Stock Option	\$ 2.125	05/25/2005		M	5,000	01/27/2002 01/27/2009	Common Stock	5,000
Employee Stock Option	\$ 2.125	05/25/2005		M	3,000	06/23/2002 06/23/2009	Common Stock	3,000
Employee Stock Option	\$ 1.625	05/25/2005		M	5,000	01/26/2003 01/26/2010	Common Stock	5,000

## Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
BENKOVIC JAMES A C/O ACME UNITED CORP 1931 BLACK ROCK TURNPIKE FAIRFIELD, CT 06825			Vice President of Sales	

## Signatures

/s/ James A.  
Benkovic

05/26/2005

\_\_Signature of  
Reporting Person

Date

## Explanation of Responses:

\* If the form is filed by more than one reporting person, *see* Instruction 4(b)(v).

\*\* Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.

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