

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934

Acme United Corporation

(Name of Issuer)

Common Stock

(Title of Class of Securities)

004816-10-4

(CUSIP Number)

Walter C. Johnsen
14 East 96th Street, Apt. 5, New York, NY 10128
Telephone (212) 348-3002

(Names, Address and Telephone Number of Person Authorized to
Receive Notices and Communications)

May 7, 1996

(Date of Event which Requires Filing of this Statement)

Check the following box if a fee is being paid with this statement [X]

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

CUSIP No. 004816-10-4

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1. Names of Reporting Persons S.S. or I.R.S. Identification Nos.
of Above Persons Walter C. Johnsen, S.S.# 143-44-8090

2. Check the Appropriate Box if a Member of a Group (See Instructions)

(a) None

(b) None

3. SEC Use only

4. Source of Funds (See Instructions) PF

5. Check if Disclosure of Legal Proceedings is Required Pursuant

to Items 2(d) or 2(e) Not Applicable

6. Citizenship or Place of Organization United States of America

Number of Shares Bene- ficially Owend by Each Report- ing Person With	7. Sole Voting Power	86,600
	8. Shared Voting Power	None
	9. Sole Dispositive Power	None
	10. Shared Dispositive Power	None

11. Aggregate Amount Beneficially Owned by Each Reporting Person 186,600

12. Check if the Aggregate Amount in Row (11) Excludes Certain Shares (See Instructions) None

13. Percent of Class Represented by Amount in Row (11) 5.59%

14. Type of Reporting Person (See Instructions) IN

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Item 1. Security and Issuer. Common Stock - Acme United Corporation,
75 Kings Highway Cutoff, Fairfield, CT 06430

Item 2. Identity and Background

- (a) Walter C. Johnsen
- (b) 14 East 96th Street, Apt. 5, New York, NY 10128
- (c) President/CEO - Acme United Corporation, 75 Kings Highway Cutoff, Fairfield, CT 06430
- (d) None
- (e) None
- (f) United States of America

Item 3. Source and Amount of Funds or Other Consideration Personal Funds

Item 4. Purpose of Transaction Investment

Item 5. Interest in Securities of Issuer

(a) Mr. Johnsen is the beneficial owner of 186,600 shares of the Issuer. Of these shares he is deemed to be the beneficial owner of 100,000 shares because he has options to purchase such shares and such options are exercisable at this time.

(b) He presently has the sole power to vote 86,600 shares.

(c) During the last sixty days he purchased the following shares:

Date of Purchase	No. of Shares Purchased	Price per Share	Where and how Purchase Effected
5/1/96	3,500	3 1/4	

5/2/96	11,000	3	Through Brokers
5/7/96	10,000	3 1/2	in AMEX
5/7/96	800	3 3/8	transactions
5/8/96	18,000	3 1/2	

(d) None

(e) Not applicable

Item 6. Contracts, Arrangements, Understandings or Relationships
with Respect to Securities of the Issuer Not Applicable

Item 7. Material to be Filed as Exhibits Not Applicable

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Signature.

After reasonable inquiry and to the best of my knowledge and
belief, I certify that the information set forth in this
statement is true, complete and correct.

May 10, 1996

Date

/s/ Walter C. Johnsen

Signature

Walter C. Johnsen

Name/Title