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As filed with the Securities and Exchange Commission on , 2001
Registration No. _____

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

ACME UNITED CORPORATION
(Exact name of registrant as specified in its charter)

Connecticut	06-0236700
=====	=====
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)
1931 Black Rock Turnpike	06432
=====	=====
Fairfield, CT	(Zip Code)
=====	
(Addresses of principal executive offices)	

ACME UNITED CORPORATION AMENDED AND RESTATED STOCK OPTION PLAN
=====

(Name, address and telephone number of agent for service)	(Copy to:)
Ronald P. Davanzo Acme United Corporation 1931 Black Rock Turnpike Fairfield, CT 06432 (203) 332-7330	James E. Rice, Esquire Brody, Wilkinson and Ober, P.C. 2507 Post Road Southport, CT 06490 (203) 319-7100

CALCULATION OF REGISTRATION FEE

Title of securities to be registered	Amount to be registered	Proposed maximum offering price per share	Proposed maximum aggregate offering price	Amount of registration fee
Common Stock (par value \$2.50 per share)	270,000 shares (1)	\$2.95 (2)	\$796,500 (2)	\$199.13 (2)

(1) In connection with the referenced Plan, 300,000 shares of Common Stock were previously registered with the Commission on a S-8 Registration Statement (No. 33-98918) filed on November 1, 1995, 100,000 shares of Common Stock were previously registered with the Commission on a S-8 Registration Statement (No. 333-26737) filed on May 9, 1997, and 120,000 shares of Common Stock were previously registered with the Commission on a S-8 Registration Statement (No. 333-84499) filed on August 4, 1999.

(2) Pursuant to Rule 457(h)(1), the proposed maximum offering price per share, proposed maximum aggregate offering price and the amount of the registration fee are based on the average of the daily high and low prices of Acme United Corporation Common Stock on the American Stock Exchange on September 21, 2001 (i.e., \$2.95 per share).

PART I

On November 1, 1995, Acme United Corporation (the "Company") filed a registration statement on Form S-8 (No. 33-98918) relating to 300,000 shares of

the Company's Common Stock, \$2.50 per share par value ("Common Stock") to be issued pursuant to the 1992 Amended and Restated Stock Option Plan. On May 9, 1997, the Company filed an amended registration statement relating to an additional 100,000 shares of the Company's Common Stock. On August 4, 1999, the Company filed an amended registration statement relating to an additional 120,000 shares of the Company's Common Stock. In accordance with Instruction E to Form S-8, this registration statement relates to the registration of 270,000 additional shares of Common Stock to be issued pursuant to the Amended and Restated Stock Option Plan (the "Plan"), as follows: (a) 150,000 of such shares of Common Stock to be issued pursuant to the Plan as amended by the Board of Directors of the Company on January 25, 2000 and March 31, 2000 and approved by the shareholders of the Company on April 24, 2000; and (b) 120,000 of such shares of Common Stock to be issued pursuant to the Plan as amended by the Board of Directors of the Company on February 27, 2001 and approved by the shareholders of the Company on April 23, 2001. The securities to which this registration statement relates are the same class as, and are issued under the same employee benefit plan as, the securities previously registered in registration statement No. 33-98918, registration statement No. 333-26737, and registration statement No. 333-84499. Except for Part II, Item 8 which is amended in its entirety as set forth below, the contents of registration statement No. 33-98918 as amended by registration statements No. 333-26737 and No. 333-84499 are incorporated by reference herein.

PART II

Item 8. Exhibits

Descriptions of Exhibits

- | | |
|-------|--|
| 4(a) | 2000 Amendment of Acme United Corporation Amended and Restated Stock Option Plan |
| 4(b) | 2001 Amendment of Acme United Corporation Amended and Restated Stock Option Plan |
| 5 | Opinion of Counsel Regarding the legality of the shares of Common Stock being Registered |
| 23(a) | Consent of Counsel (included in Exhibit 5) |
| 23(b) | Consent of Ernst & Young LLP, Independent Auditors |

SIGNATURES

Pursuant to the requirement of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned thereunto duly authorized, in the Town of Fairfield, State of Connecticut, on this 24th day of September, 2001.

Acme United Corporation

By: /s/ Walter C. Johnsen

Walter C. Johnsen
President and Chief Executive Officer
[Principal Executive Officer]

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the date indicated.

Signature	Title	Date
/s/ Walter C. Johnsen ----- Walter C. Johnsen	President, Chief Executive Officer and Director	September 24, 2001
/s/ Gary D. Penisten ----- Gary D. Penisten	Chairman of the Board and Director	September 24, 2001

/s/ Ronald P. Davanzo ----- Ronald P. Davanzo	Vice President, Treasurer, Secretary, Principal Financial Officer and Controller	September 24, 2001
/s/ Richmond Y. Holden, Jr. ----- Richmond Y. Holden, Jr.	Director	September 24, 2001
/s/ Wayne R. Moore ----- Wayne R. Moore	Director	September 24, 2001
/s/ George R. Dunbar ----- George R. Dunbar	Director	September 24, 2001
/s/ Brian S. Olschan ----- Brian S. Olschan	Director, Executive Vice President and Chief Operating Officer	September 24, 2001
/s/ Stevenson E. Ward III ----- Stevenson E. Ward III	Director	September 24, 2001

INDEX OF EXHIBITS ACCOMPANYING THE S-8 REGISTRATION STATEMENT

Exhibit	Description	Sequential Page Number
4(a)	2000 Amendment of Acme United Corporation Amended and Restated Stock Option Plan	
4(b)	2001 Amendment of Acme United Corporation Amended and Restated Stock Option Plan	
5	Opinion of Brody, Wilkinson and Ober, P.C. Regarding the Legality of the Shares of Common Stock	
23(a)	Consent of Brody, Wilkinson and Ober, P.C.*	
23(b)	Consent of Ernst & Young LLP, Independent Auditors	

*Included in exhibit 5.

EXHIBIT 4(a)

ACME UNITED CORPORATION
AMENDMENT TO EMPLOYEE STOCK OPTION PLAN
ADOPTED MARCH 31, 2000

The aggregate number of shares of Common Stock of the Corporation available under the Plan is increased from 520,000 shares to 670,000 shares.

EXHIBIT 4(b)

ACME UNITED CORPORATION
AMENDMENT TO EMPLOYEE STOCK OPTION PLAN
ADOPTED FEBRUARY 27, 2001

The aggregate number of shares of Common Stock of the Corporation available under the Plan is increased from 670,000 shares to 790,000 shares.

OPINION OF COUNSEL REGARDING THE LEGALITY OF THE SHARES OF COMMON STOCK-
EXHIBIT 5

September 24, 2001

Acme United Corporation
1931 Black Rock Turnpike
Fairfield, CT 06432

Dear Sir or Madam:

We have acted as counsel for Acme United Corporation (the "Company") in connection with the preparation and filing with the Securities and Exchange Commission of the Amendment to Form S-8 Registration Statement (the "Amended Registration Statement") relating to an additional 270,000 shares of Common Stock, par value \$2.50 per share, of the Company (the "Common Stock") to be offered pursuant to the Acme United Corporation Amended and Restated Stock Option Plan (the "Plan").

We have examined and are familiar with (i) the Articles of Incorporation and the Bylaws of the Company, (ii) the corporate proceedings authorizing the issuance of 270,000 shares of Common Stock pursuant to the Plan, and (ii) such other documents and instruments as we have considered necessary for the purposes of the opinions hereinafter set forth.

Based upon the foregoing, we are of the opinion that:

1. The Company has been duly incorporated and is a validly existing corporation in good standing under the laws of the State of Connecticut.
2. Upon issuance and delivery of the shares of Common Stock pursuant to the Plan and payment to the Company of the option price for the Common Stock, such shares will be validly issued, fully paid, and nonassessable.

We hereby consent to the use of this opinion and our names in connection with the Amended Registration Statement filed with the Securities and Exchange Commission to register the shares of Common Stock to be offered as aforesaid.

Very truly yours,

/s/ Brody, Wilkinson and Ober, P.C.

Exhibit 23(b)

Consent of Ernst & Young LLP, Independent Auditors

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the Acme United Corporation Amended and Restated Stock Option Plan of our report dated March 2, 2001, with respect to the consolidated

financial statements and schedule of Acme United Corporation and subsidiaries included in its Annual Report (Form 10-K) for the year ended December 31, 2000, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Hartford, Connecticut
September 21, 2001