

UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D. C. 20549
FORM 10-K/A

(X) ANNUAL REPORT PURSUANT TO SECTION 13
OR 15 (d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the fiscal year ended December 31, 1995

OR

() TRANSITION REPORT PURSUANT TO SECTION 13 OR 15 (d) OF
THE SECURITIES EXCHANGE ACT OF 1934

Commission file number 0-4823

ACME UNITED CORPORATION

Exact name of registrant as specified in its charter

CONNECTICUT

(State or other jurisdiction of
incorporation or organization)

06-0236700

(I.R.S. Employer
Identification No.)

75 Kings Highway Cutoff,
Fairfield, Connecticut

06430
(Zip Code)

(Address of principal executive offices)

Registrant's telephone number, including area code: (203) 332-7330
Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Name of each exchange on which registered
\$2.50 PAR VALUE COMMON STOCK	AMERICAN STOCK EXCHANGE

Securities registered pursuant to Section 12 (g) of the Act: None

Indicate by check mark whether the registrant (1) has filed all reports
required to be filed by Section 13 or 15 (d) of the Securities Exchange Act of
1934 during the preceding 12 months (or for such shorter period that the
registrant was required to file such reports) and (2) has been subject to such
filing requirements for the past 90 days. YES [x] NO []

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405
of Regulation S-K is not contained herein, and will not be contained, to the
best of registrant's knowledge, in definitive proxy or information statements
incorporated by reference in Part III of this Form 10-K or any amendment to
this Form 10-K. []

Registrant had 3,337,620 shares outstanding as of March 18, 1996 of its \$2.50
par value Common Stock. The aggregate market value of the voting stock held by
non-affiliates of the registrant as of March 18, 1996 was approximately
\$12,098,873.

Documents Incorporated By Reference

(1) Proxy Statement for the annual meeting scheduled for April 22, 1996
incorporated into 1995 10-K, Part III

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PART IV

Item 14. Exhibits, Financial Statement Schedules and Reports on Form 8-K

Note: The above index reflects only the changed or amended documents. All other documents previously filed with the original Form 10-K (submitted on March 29, 1996) remain unchanged.

EXHIBIT C

(For Exhibit to Form 10-K, 1995)

CONSENT OF INDEPENDENT ACCOUNTANTS

We consent to the incorporation by reference in the registration statement of Acme United Corporation on Form S-8 (File No. 33-98918) of our reports dated March 12, 1996, on our audits of the consolidated financial statements and financial statement schedule of Acme United Corporation and Subsidiaries as of December 31, 1995 and 1994, and for the three years in the period ended December 31, 1995, which reports are included in the Annual Report on Form 10-K.

/s/ COOPERS & LYBRAND L.L.P.

COOPERS & LYBRAND L.L.P.
Hartford, Connecticut
May 15, 1996

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized, on May 17, 1996.

ACME UNITED CORPORATION
(Registrant)

Signatures

Titles

/s/ Walter C. Johnsen

Walter C. Johnsen

Chief Executive Officer, Chief Financial
Officer and Director

/s/ Gary D. Penisten

Gary D. Penisten

Chairman of the Board and Director

/s/ Dwight C. Wheeler II

Dwight C. Wheeler II

Vice Chairman, Secretary, Treasurer and Director

/s/ Richard L. Windt

Richard L. Windt

Controller (Principal Accounting Officer)

/s/ David W. Clark, Jr.

David W. Clark, Jr. Director

George R. Dunbar

George R. Dunbar Director

/s/ Newman M. Marsilius

Newman M. Marsilius Director

/s/ Wayne R. Moore

Wayne R. Moore Director

/s/ Henry C. Wheeler

Henry C. Wheeler Director