

As filed with the Securities and Exchange Commission
Originally on April 6, 1998 and Revised on April 17, 1998

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

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FORM 8-K
CURRENT REPORT

PURSUANT TO SECTION 13 or 15(d)
OF THE SECURITIES EXCHANGE ACT OF 1934

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DATE OF REPORT: Originally Filed April 6, 1998
and Revised April 17, 1998

ACME UNITED CORPORATION

(Exact name of registrant as specified in its charter)

Connecticut	0-4823	06-0236700
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(State or other jurisdiction of incorporation or organization)	(Commission File Number)	(I.R.S. Employer Identification No.)
75 Kings Highway Cutoff Fairfield, CT		06430
(Addresses of principal executive offices)		(Zip Code)

Registrant's telephone number, including area code:
(203) 332-7330

The Registrant hereby reports that, as of April 1, 1998, the Registrant has engaged Ernst & Young LLP as the Registrant's independent accountants.

As reported in the Form 8-K filed on March 6, 1998, the Registrant and Coopers & Lybrand L.L.P. mutually agreed that Coopers & Lybrand L.L.P. would not be engaged by the Registrant as its independent accountant for the year 1998 and would no longer serve in that capacity at the completion of the audit of the Registrant's financial statements for the fiscal year ended December 31, 1997. The audit was completed on March 19, 1998.

In compliance with Reg. Section 229.304 Item 304, the Registrant further states as follows:

- (a) The decision of the Registrant that Ernst & Young LLP serve as principal accountants for the Registrant for 1998 was made on April 1, 1998.
- (b) The accountant's report on the Registrant's financial statements for the past two years, including those completed on March 19, 1998 for the year ended December 31, 1997, have not contained an adverse opinion or a disclaimer of opinion, nor were they qualified or modified in any respect.

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- (c) The decision to change accountants was approved by the Audit Committee of Registrant's Board of Directors.
- (d) There were no disagreements between the Registrant and Coopers & Lybrand L.L.P. on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, during the years ended December 31, 1996 and 1997, and thereafter through the end of the period of engagement by the Registrant, March 19, 1998.

A letter from Coopers & Lybrand L.L.P. stating its concurrence with the Registrant's statements herein with respect to Coopers & Lybrand L.L.P. is attached hereto as Exhibit 1.

Pursuant to the requirement 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 April 17, 1998.

Acme United Corporation

By: /s/ Walter C. Johnsen

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

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Exhibit 1

April 17, 1998

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Gentlemen:

We have read the statements made by Acme United Corporation (copy attached), which we understand will be filed with the Commission, pursuant to Item 4 of Form 8-K, as part of the Company's Form 8-K report dated April 17, 1998. We agree with the statements concerning our Firm in such Form 8-K.

Very truly yours,

/s/Coopers & Lybrand L.L.P.

Coopers & Lybrand L.L.P.