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As filed with the Securities and Exchange Commission on August 4, 1999
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.)

75 Kings Highway Cutoff

06430

Fairfield, CT

(Zip Code)

(Addresses of principal
executive offices)

ACME UNITED CORPORATION AMENDED AND RESTATED STOCK OPTION PLAN

(Full title of plan)

(Name, address and telephone
number of agent for service)

(Copy to:)

Ronald P. Davanzo
Acme United Corporation
75 Kings Highway Cutoff
Fairfield, CT 06430
(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)	120,000 shares(1)	\$1.9375 (2)	\$232,500 (2)	\$64.64 (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 and 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.

(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 August 4, 1999 (i.e., \$1.9375 per share).

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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. This registration statement relates to the registration of 120,000 additional shares of Common Stock to be issued pursuant to the Amended and Restated Stock Option Plan as amended by the Board of Directors of the Company on January 27, 1998 and approved by the shareholders of the Company on April 27, 1998, in accordance with Instruction E to Form S-8. 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 and registration statement No. 333-26737. 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 statement No. 333-26737 are incorporated by reference herein.

PART II

Item 8. Exhibits

Descriptions of Exhibits

- 4(a) 1998 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
- 23(c) Consent of PricewaterhouseCoopers LLP, Independent Accountants

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 4th day of August, 1999.

Acme United Corporation

By: /s/ Walter C. Johnsen

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

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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	August 2, 1999
/s/ Gary D. Penisten ----- Gary D. Penisten	Chairman of the Board and Director	August 3, 1999
/s/ Ronald P. Davanzo ----- Ronald P. Davanzo	Vice President, Treasurer, Secretary and Principal Financial Officer	August 3, 1999
/s/ William K. Gyuricsko ----- William K. Gyuricsko	Controllor	August 3, 1999

/s/ Richmond Y. Holden, Jr. ----- Richmond Y. Holden, Jr.	Director	August 3, 1999
/s/ Wayne R. Moore ----- Wayne R. Moore	Director	August 2, 1999
/s/ George R. Dunbar ----- George R. Dunbar	Director	August 3, 1999
/s/ David W. Clark , Jr. ----- David W. Clark, Jr.	Director	August 3, 1999
/s/ Peter H. Kamin ----- Peter H. Kamin	Director	August 4, 1999

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INDEX OF EXHIBITS ACCOMPANYING THE S-8 REGISTRATION STATEMENT

Exhibit	Description	Sequential Page Number
4(a)	1998 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	
23(c)	Consent of PricewaterhouseCoopers LLP, Independent Accountants	

*Included in exhibit 5.

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EXHIBIT 4(a)

ACME UNITED CORPORATION
AMENDMENT TO EMPLOYEE STOCK OPTION PLAN
ADOPTED JANUARY 27, 1998

The aggregate number of shares of Common Stock of the Corporation available under the Plan is increased from 400,000 shares to 520,000 shares.

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James E. Rice
Direct Line: 319-7112

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

August 3, 1999

Acme United Corporation
75 Kings Highway Cutoff
Fairfield, CT 06430

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 120,000 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 120,000 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.

Brody, Wilkinson and Ober, P.C.

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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 25, 1999, 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, 1998, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Ernst & Young LLP

Hartford, Connecticut
July 30, 1999

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Exhibit 23(c)

Consent of PricewaterhouseCoopers LLP, Independent Accountants

We hereby consent to the incorporation by reference in the Registration Statements of Acme United Corporation and Subsidiaries on Forms S-8 of our

report dated March 19, 1998, except as to the information presented in Note 2, for which the date is March 26, 1999, on our audits of the consolidated financial statements and financial statement schedule of Acme United Corporation and Subsidiaries as of December 31, 1997, and for the years ended December 31, 1997 and 1996, which appear in Acme United Corporation's Annual Report on Form 10-K for the year ended December 31, 1998.

/s/ PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

Hartford, Connecticut
August 2, 1999