

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 16, 1996

-----  
(Date of Event which Requires Filing of this Statement)

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

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

2

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 Owned by Each Report- ing Person With	7. Sole Voting Power	140,200
	8. Shared Voting Power	None
	9. Sole Dispositive Power	None
	10. Shared Dispositive Power	None

---

11. Aggregate Amount Beneficially Owned by Each Reporting Person 240,200

---

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) 7.20%

---

14. Type of Reporting Person (See Instructions) IN

---

3

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 240,200  
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 140,200 shares.

(c) Since the last filing of Schedule 13D, dated May 10, 1996, the following shares have been purchased:

Date of Purchase	No. of Shares Purchased	Price per Share	Where and how Purchase Effectuated
05/17/96	53,600	3 1/2	Through Broker in AMEX transaction

(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

4

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 17, 1996

\_\_\_\_\_  
Date

/s/ Walter C. Johnsen

\_\_\_\_\_  
Signature

Walter C. Johnsen

\_\_\_\_\_  
Name/Title