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UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, DC 20549 $\,$

FORM 5

	ANNUAL STATEMENT OF CHANGES	S IN BENEFICIAL OWNERSHI	P									
	Filed pursuant to Section 16(a) of the Section 17(a) of the Public Utility Section 30(h) of the Invest	y Holding Company Act of	1935 or									
_	Check box if no longer subject to Sec may continue. See Instruction 1(b).	ction 16. Form 4 or Form	5 obligations									
_	_ Form 3 Holdings Reported											
X	Form 4 Transactions Reported											
	. Name and Address of Reporting Person*											
•	Moore Wayne		R.									
	(Last) (First		(Middle)									
		-1	(MIddle)									
	1931 Black Rock Turnpike											
	(Stree	∍t)										
	Fairfield CT		06825									
	(City) (Stat	ce)	(Zip)									
2.	Issuer Name and Ticker or Trading Symbol											
	Acme United Corporation (ACU)	Acme United Corporation (ACU)										
3.	I.R.S. Identification Number of Reporting Person, if an Entity (Voluntary)											
1.	4. Statement for Month/Year											
	December 31, 2002											
	·											
5.	5. If Amendment, Date of Original (Month	1/Year)										
	Relationship of Reporting Person(s) (Check all applicable)	to Issuer										
	<pre> X Director _ Officer (give title below)</pre>	_ 10% Owner _ Other (specif	y below)									
7.	7. Individual or Joint/Group Filing (che	eck applicable line)										

 $|\,\mathrm{X}\,|$ Form filed by One Reporting Person $|\,_{-}\,|$ Form filed by More than One Reporting Person

Table I -- Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

Title of Security	action Date	2A. Deemed Execution Date, if any (mm/dd/yy)	3. Transaction Code (Instr. 8)	4. Securities or Dispose (Instr. 3,	d of (D) 4 and 5) (A) or (D)	Price	Beneficially Owned at the End	Indirect (I) (Instr.4)	Ownership
Common Stock	11/24/1999		A5*	13,255	A		20,143	D	

If the form is filed by more than one reporting person, see instruction 4(b)(v).

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> (Over) SEC 2270 (09-02)

FORM 5 (continued)

Table II -- Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities) ______

1. Title of Derivative Security (Instr. 3)	ative Secur-	3. Trans- action Date (mm/dd/	Date if any	Trans- action Code (Instr.	(Instr. 4 and 5	eive ed (A) cosed	Date Exercisa Expirati (Month/I Date Exer-	Expira-	·	ying es and 4) Amount or Number of	8. Price of Deriv- ative Secur- ity (Instr.	at End of Year (Instr.	In- direct (I)	11. Nature of In- direct Bene- ficial Owner- ship (Instr. 4)
Stock Option	5.50	4/28/97		A5*	10,000		4/28/00	4/28/07	Common Stock	10,000		27,500	D	
Stock Option	5.1875	4/27/98		A5*	2,500		4/27/98	4/27/08	Common Stock			27,500	D	
Stock Option	2.156	4/27/99		A5*	2,500		4/27/99	4/27/09	Common Stock	2,500		27,500	D	
		4/21/00		A5*	2,500		4/21/00	4/21/10	Common Stock			27,500	D	
Stock Option		4/24/01		A5*	7,500		4/24/01		Common Stock			27,500	D	
Stock Option	4.20	4/22/02		A5*	2,500		4/22/02		Common Stock			27,500	D	

^{*} All transactions were reported in the proxy statement for the year in which the transaction occurred.

/s/ Wayne R. Moore **Signature of Reporting Person

Date

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations.

See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space provided is insufficient, see Instruction 6 for procedure.

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