

PRESS RELEASE

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ACMAT Corporation
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ACMAT REPORTS FOURTH QUARTER
AND YEAR END RESULTS

	<u>Fourth Quarter Ended</u> <u>December 31,</u>		<u>Year Ended</u> <u>December 31,</u>	
	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>
Revenues	\$5,535,126	14,100,860	24,199,331	30,539,699
Net earnings	\$1,467,745	5,784,203	4,999,319	8,483,722
Basic Earnings Per Share	\$.76	2.58	2.43	3.77
Diluted Earnings Per Share	\$.71	2.49	2.30	3.66

ACMAT Corporation reported net earnings of \$1,467,745 or basic earnings per share of \$.76 for the three months ended December 31, 2006 compared with net earnings of \$5,784,203 which included a one time gain of approximately \$5,000,000 from the sale of United Coastal Insurance Company on November 22, 2005 or basic earnings per share of \$2.58 for the three months ended December 31, 2005. Net earnings for the year ended December 31, 2006 were \$4,999,319 or basic earnings per share of \$2.43 compared with \$8,483,722 which included the one time gain of approximately \$5,000,000 or basic earnings per share of \$3.77 for the year ended December 31, 2005.

For the three months ended December 31, 2006, the Company recorded revenues of \$5,535,126 compared to \$14,100,860 which included \$7,336,667 from the sale of United Coastal Insurance Company on November 22, 2005 for the same three months in 2005. For the year ended December 31, 2006, the Company recorded revenues of \$24,199,331, compared to \$30,539,699 for 2005 which included \$7,336,667 from the sale of United Coastal Insurance Company.

ACMAT provides design and construction services to commercial, industrial, corporate and institutional customers. ACMAT focuses on renovating interiors of existing facilities, as well as new building construction.

ACMAT's insurance subsidiary, ACSTAR Insurance Company is licensed nationwide and provides surety bonds for prime contractors, specialty trade, environmental remediation and asbestos abatement contractors and miscellaneous surety.