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ACMAT REPORTS FOURTH QUARTER AND YEAR END RESULTS

	Fourth Quarter Ended December 31,			-	<u>Year Ended</u> December 31,	
	200	07	<u>2006</u>	2007	2006	
Revenues	\$4,97	0,184	5,535,126	21,957,266	24,199,331	
Net earnings	\$1,032,026		1,467,745	4,116,497	4,999,319	
Basic Earnings Per Share	\$.57	.76	2.21	2.43	
Diluted Earnings Per Share	\$.53	.71	2.06	2.30	

ACMAT Corporation reported net earnings of \$1,032,026 or basic earnings per share of \$.57 for the three months ended December 31, 2007 compared with net earnings of \$1,467,745 or basic earnings per share of \$.76 for the three months ended December 31, 2006. Net earnings for the year ended December 31, 2007 were \$4,116,497 or basic earnings per share of \$2.21 compared with \$4,999,319 or basic earnings per share of \$2.43 for the year ended December 31, 2006.

For the three months ended December 31, 2007, the Company recorded revenues of \$4,970,184 compared to \$5,535,126 for the same three months in 2006. For the year ended December 31, 2007, the Company recorded revenues of \$21,957,266, compared to \$24,199,331 for 2006.

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.