

PRESS RELEASE

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For confirmation call:

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ACMAT REPORTS SECOND QUARTER EARNINGS

	<u>3 Months Ended</u>		<u>6 Months Ended</u>	
	June 30,		June 30,	
	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>
Revenues	\$5,381,694	6,311,281	10,901,182	12,032,680
Net Earnings	\$1,101,205	1,197,517	2,174,041	2,078,490
Basic Earnings Per Share	\$.58	.56	1.15	.95
Diluted Earnings Per Share	\$.54	.53	1.07	.91

ACMAT Corporation reported net earnings of \$1,101,205 or basic earnings per share of \$.58 for the three months ended June 30, 2007 compared with \$1,197,517 or basic earnings per share of \$.56 for the three months ended June 30, 2006. Net earnings for the six months ended June 30, 2007 were \$2,174,041 or basic earnings per share of \$1.15 compared to \$2,078,490 or basic earnings per share of \$.95 for the six months ended June 30, 2006.

For the three months ended June 30, 2007, the Company recorded revenues of \$5,381,694 compared to \$6,311,281 for the three months ended June 30, 2006. For the six months ended June 30, 2007, revenues were \$10,901,182 compared to \$12,032,680 for the six months ended June 30, 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, provides surety bonds for prime contractors, specialty trade, environmental remediation and asbestos abatement contractors and miscellaneous surety.