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For confirmation call:

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ACMAT REPORTS SECOND QUARTER EARNINGS

	3 Months Ended June 30,				6 Months Ended June 30,	
	2008		<u>2007</u>	2008	<u>2007</u>	
Revenues	\$4,70)5,171	5,381,694	8,540,591	10,901,182	
Net Earnings	\$ 55	56,079	1,101,205	1,101,147	2,174,041	
Basic Earnings Per Share	\$.34	.58	.64	1.15	
Diluted Earnings Per Share	\$.31	.54	.60	1.07	

ACMAT Corporation reported net earnings of \$556,079 or basic earnings per share of \$.34 for the three months ended June 30, 2008 compared with \$1,101,205 or basic earnings per share of \$.58 for the three months ended June 30, 2007. Net earnings for the six months ended June 30, 2008 were \$1,101,147 or basic earnings per share of \$.64 compared to \$2,174,041 or basic earnings per share of \$1.15 for the six months ended June 30, 2007.

For the three months ended June 30, 2008, the Company recorded revenues of \$4,705,171 compared to \$5,381,694 for the three months ended June 30, 2007. For the six months ended June 30, 2008, revenues were \$8,540,591 compared to \$10,901,182 for the six months ended June 30, 2007.

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.