

PRESS RELEASE

December 6, 2006

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ACMAT REPORTS THIRD QUARTER EARNINGS

	3 Months Ended September 30,		9 Months Ended September 30,	
	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>
Revenues	\$6,631,525	5,528,158	18,664,205	16,438,839
Net earnings	\$1,453,084	1,104,001	3,531,574	2,699,519
Basic Earnings Per Share	\$.75	.49	1.68	1.20
Diluted Earnings Per Share	\$.71	.48	1.60	1.17

ACMAT Corporation reported net earnings of \$1,453,084 or basic earnings per share of \$.75 for the three months ended September 30, 2006 compared to \$1,104,001 or basic earnings per share of \$.49 for the three months ended September 30, 2005. Net earnings for the nine months ended September 30, 2006 were \$3,531,574 or basic earnings per share of \$1.68 compared to \$2,699,519 or basic earnings per share of \$1.20 for the nine months ended September 30, 2005.

For the quarter ended September 30, 2006, the Company recorded revenues of \$6,631,525 compared to \$5,528,158 for the three months ended September 30, 2005. For the nine months ended September 30, 2006, revenues were \$18,664,205 compared to \$16,438,839 for the nine months ended September 30, 2005.

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.