

PRESS RELEASE

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ACMAT Corporation
233 Main Street
P.O. Box 2350
New Britain, CT 06050-2350

For confirmation call:
Henry W. Nozko, Jr., President
(860) 229-9000

ACMAT REPORTS FIRST QUARTER EARNINGS

	<u>Three Months Ended March 31,</u>	
	<u>2007</u>	<u>2006</u>
Revenues	\$5,519,488	5,721,399
Net Earnings	\$1,072,837	880,973
Basic Earnings Per Share	\$.56	.40
Diluted Earnings Per Share	\$.53	.38

ACMAT Corporation reported net earnings of \$1,072,837 or basic earnings per share of \$.56 for the quarter ended March 31, 2007 compared with \$880,973 or basic earnings per share of \$.40 in 2006.

For the quarter ended March 31, 2007, the Company recorded revenues of \$5,519,488 compared with \$5,721,399 for the same period in 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. ACSTAR also provides miscellaneous surety and some general liability insurance.