

PRESS RELEASE

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ACMAT Corporation  
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### ACMAT REPORTS THIRD QUARTER EARNINGS

	3 Months Ended September 30,		9 Months Ended September 30,	
	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>
Revenues	\$6,085,900	6,631,525	16,987,082	18,664,205
Net earnings	\$ 910,429	1,453,084	3,084,470	3,531,574
Basic Earnings Per Share	\$ .48	.75	1.65	1.68
Diluted Earnings Per Share	\$ .45	.71	1.54	1.60

ACMAT Corporation reported net earnings of \$910,429 or basic earnings per share of \$.48 for the three months ended September 30, 2007 compared to \$1,453,084 or basic earnings per share of \$.75 for the three months ended September 30, 2006. Net earnings for the nine months ended September 30, 2007 were \$3,084,470 or basic earnings per share of \$1.65 compared to \$3,531,574 or basic earnings per share of \$1.68 for the nine months ended September 30, 2006.

For the quarter ended September 30, 2007, the Company recorded revenues of \$6,085,900 compared to \$6,631,525 for the three months ended September 30, 2006. For the nine months ended September 30, 2007, revenues were \$16,987,082 compared to \$18,664,205 for the nine months ended September 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 and provides surety bonds for prime contractors, specialty trade, environmental remediation and asbestos and lead abatement contractors and miscellaneous obligations. ACSTAR also offers other miscellaneous surety such as work's compensation bonds, supply bonds, subdivision bonds and license and permit bonds as well as some general liability insurance.