

PRESS RELEASE

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ACMAT Corporation
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ACMAT REPORTS THIRD QUARTER EARNINGS

	3 Months Ended <u>September 30,</u>		9 Months Ended <u>September 30,</u>	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
Revenues	\$3,110,858	2,768,382	9,242,302	11,308,973
Net earnings	\$ 649,217	50,750	1,040,134	1,151,897
Basic Earnings Per Share	\$.47	.03	.76	.69
Diluted Earnings Per Share	\$.44	.03	.70	.64

ACMAT Corporation reported net earnings of \$649,217 or basic earnings per share of \$.47 for the three months ended September 30, 2009 compared with \$50,750 or basic earnings per share of \$.03 for the three months ended September 30, 2008. Net earnings for the nine months ended September 30, 2009 were \$1,040,134 or basic earnings per share of \$.76 compared to \$1,151,897 or basic earnings per share of \$.69 for the nine months ended September 30, 2008.

For the three months ended September 30, 2009, the Company recorded revenues of \$3,110,858 compared to \$2,768,382 for the three months ended September 30, 2008. For the nine months ended September 30, 2009, revenues were \$9,242,302 compared to \$11,308,973 for the nine months ended September 30, 2008.

ACMAT through its 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.

ACMAT has provided construction services to commercial, industrial, corporate and institutional customers. Because the company has not been able to secure any new construction contracts with reasonable pricing the company has discontinued performing construction work.