

PRESS RELEASE

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ACMAT Corporation  
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ACMAT REPORTS THIRD QUARTER EARNINGS

	<u>3 Months Ended September 30,</u>		<u>9 Months Ended September 30,</u>	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Revenues	\$1,947,602	3,110,858	6,518,694	9,242,302
Net earnings	\$ 238,833	649,217	1,227,457	1,040,134
Basic Earnings Per Share	\$ .17	.47	.90	.76
Diluted Earnings Per Share	\$ .16	.44	.83	.70

ACMAT Corporation reported net earnings of \$238,833 or basic earnings per share of \$.17 for the three months ended September 30, 2010 compared with \$649,217 or basic earnings per share of \$.47 for the three months ended September 30, 2009. Net earnings for the nine months ended September 30, 2010 were \$1,227,457 or basic earnings per share of \$.90 compared to \$1,040,134 or basic earnings per share of \$.76 for the nine months ended September 30, 2009.

For the three months ended September 30, 2010, the Company recorded revenues of \$1,947,602 compared to \$3,110,858 for the three months ended September 30, 2009. For the nine months ended September 30, 2010, revenues were \$6,518,694 compared to \$9,242,302 for the nine months ended September 30, 2009.

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.