



ACMAT CORPORATION

## MANAGEMENT'S STATEMENT ON AMENDMENTS TO RULE 15c2-11 OF THE SECURITIES AND EXCHANGE ACT OF 1934

Dear Shareholders:

The U.S. Securities and Exchange Commission (SEC) adopted amendments to Rule 15c2-11 of the Securities and Exchange Act of 1934, which governs the publication of quotations for securities in over-the-counter (OTC) markets. Among other things, the amendment establishes that certain information be publicly available as a prerequisite for broker-dealers to prepare and publish bid and ask information for securities in the OTC markets. While the amendment does not directly govern ACMAT Corporation, we recognize that our adaption of the requirements is necessary for market makers to continue to provide bid and ask quotations for our stock.

Currently, ACMAT publishes an audited annual report and quarterly unaudited financial statements that are available to shareholders and others on a recurring basis throughout the year. Our annual financial statement audit is performed by a PCAOB-registered audit firm and all reports are posted on the OTCIQ website, as well as on the investor relations page at [acmatcorp.com](http://acmatcorp.com). We also maintain a current Company profile on the OTCIQ system which includes relevant information on the Company, its third-party relationships, and management.

We have reviewed the requirements adopted by the SEC and communicated by OTC Markets Group and are evaluating steps to be taken to ensure broker-dealers have sufficient, timely information available to continue to make a market in our Company's securities.

Sincerely,

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Henry W. Nozko, Jr.

*Chairman and Chief Executive Officer*