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ACMAT CORP
Form SC 13G/A
January 09, 2004

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

SCHEDULE 13G/A
UNDER THE SECURITIES EXCHANGE ACT OF 1934
(AMENDMENT NO. 6)

ACMAT CORP.

(NAME OF ISSUER)

COMMON STOCK, NO PAR VALUE PER SHARE

(TITLE OF CLASS OF SECURITIES)

004616207

(CUSIP NUMBER)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

Rule 13d-1(b)

Rule 13d-1(c)

Rule 13d-1(d)

The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the notes).

1 NAME OF REPORTING PERSONS
S.S. OR I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS

THIRD AVENUE MANAGEMENT LLC

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(EIN 01-0690900)

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*
(a)
(b)

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware Limited Liability Company

5 SOLE VOTING POWER

200,678

NUMBER OF

SHARES
BENEFICIALLY
OWNED BY

6 SHARED VOTING POWER

NONE

EACH
REPORTING
PERSON

7 SOLE DISPOSITIVE POWER

200,678

WITH

8 SHARED DISPOSITIVE POWER

NONE

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING
PERSON

200,678

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES
CERTAIN SHARES*

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

11.5%

12 TYPE OF REPORTING PERSON*

IA

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ITEM 1.

(A) NAME OF ISSUER:

Acmat Corp. (the "Issuer").

(B) ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES OR, IF NONE, RESIDENCE:

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

ITEM 2.

(A) NAME OF PERSON FILING:

This schedule is being filed by Third Avenue Management LLC ("TAM"). (TAM is sometimes referred to hereinafter as "filer").

(B) ADDRESS OF PRINCIPAL BUSINESS OFFICE:

The address of the principal executive office of TAM is:
622 Third Avenue, 32nd Floor, New York, New York 10017-2023.

(C) CITIZENSHIP:

The citizenship or place of organization of each of the reporting persons is as follows:

Delaware Limited Liability Company

(D) TITLE OF CLASS OF SECURITIES:

Common Stock, no par value per share.

(E) CUSIP NUMBER:

004616207

ITEM 3. IF THIS STATEMENT IS BEING FILED PURSUANT TO RULES 13D-1(B), OR 13D-2(B), CHECK WHETHER THE PERSON FILING IS A:

(E) Investment Adviser. TAM is registered under section 203 of the Investment Advisers Act of 1940.

ITEM 4. OWNERSHIP.

(a) & (b) TAM beneficially owns 200,678 shares, or 11.5% of the class of securities of the issuer.

(c) (i) TAM: 200,678

(ii) Not applicable.

(iii) TAM: 200,678

(iv) Not applicable.

ITEM 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS.

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If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following [].

ITEM 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON.

Third Avenue Value Fund, an investment company registered under the Investment Company Act of 1940, has the right to receive dividends from, and the proceeds from the sale of, 200,678 of the shares reported by TAM.

ITEM 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY.

Not Applicable.

ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP.

Not applicable.

ITEM 9. NOTICE OF DISSOLUTION OF GROUP.

Not applicable.

ITEM 10. CERTIFICATION.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

January 9, 2004

(Date)

THIRD AVENUE MANAGEMENT LLC

BY:/S/ MARTIN J. WHITMAN

Martin J. Whitman
Chairman, and Co-Chief Investment Officer