ACMAT CORP Form SC 13G/A February 15, 2002

SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

SCHEDULE 13 G/A Under the Securities Exchange Act of 1934

Amendment No. 6*

Name of Issuer: ACMAT CORPORATION

Title of Class of Securities: COMMON

CUSIP Number: 00461620

*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 age.

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).

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CUSIP NO. 00461620

 Name of Reporting Person, S.S. or I.R.S. Identification No. of above person:

First Manhattan Co. 13-1957714

- 2. Check the appropriate box if a member of a group:
 - (a) []
 - (b) [X]

3.	SEC Use Only		
4.	Citizenship or Place of Organization:	New York	
	NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:		
5.	Sole Voting Power:	0	
6.	Shared Voting Power:	143,013	
7.	Sole Dispositive Power:	0	
8.	Shared Dispositive Power:	165,513	
9.	Aggregate Amount Beneficially Owned by Each Reporting Person:	165,513**	
10.	Check Box If The Aggregate Amount i excludes Certain Shares	n Row (9) []	
11.	Percent of Class Represented by Amount in R	ow 9: 8.90%	
12.	Type of Reporting Person:		
	BD, IA, PN		

** Includes 0 shares owned by family members of General Partners of First Manhattan Co. which are being reported for informational purposes. First Manhattan Co. disclaims dispositive power as to 0 of such shares and beneficial ownership as to 0 of such shares.

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Item 1(a)	Name of Issuer:	ACMAT CORPORATION
Item 1(b)	Address of Issuer's Principal Executive Offices:	233 MAIN STREET NEW BRITAIN, CT 06050-2350
Item 2(a)	Name of Person Filing:	First Manhattan Co.
Item 2(b)	Address Principal Business Office:	437 Madison Avenue New York, NY 10022

	3								
Item 2(c)	Citizenship:	U.S.A.							
Item 2(d)	Title of Class of Securities:	COMMON							
Item 2(e)	Item 2(e) CUSIP Number: 00								
Item 3 Check whether the person filing is a: Item 3(a) x Broker or Dealer registered under Section 15 of the Act.									
Item 3(b) -	(d)	Not applicable.							
Item 3(e) x Investment Advisor registered under Section 203 of the Investment Advisors Act of 1940.									
Item 3(f) -	(h)	Not applicable.							
Item 4(a)	Item 4(a) Amount Beneficially Owned:								
Item 4(b)	8.90%								
Item 4(c) Nu	mber of shares as to which such person ha	s:							
(i) sole pow	0								
(ii) shared	143,013								
(iii) sole p disposition	0								
(iv) shared disposition	165,513								
Item 5	Ownership of Five Percent or Less of Cla	ss: []							
Item 6	Not applicable.								

** Includes 0 shares owned by family members of General Partners of First Manhattan Co. which are being reported for informational purposes. First Manhattan Co. disclaims dispositive power as to 0 of such shares and beneficial ownership as to 0 of such shares.

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Item 7	Identification and Classification of the Subsidi Which Acquired the Security Being Reported on By the Parent Holding Company	ary Not applicable.
Item 8	Identification and Classification of Members Of the Group	Not applicable.

Item	9	Notice	of	Dissolution	of	Group	Not	applicable.
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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 purpose or effect.

Signature:

Name/Title

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.

Febru	ıary	7 5, 2	2002				
Date							
 Signa	 atur	 ce					
Neal	К.	Stear	ns,	General	Partner	:	

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