ACMAT CORP Form SC 13G/A February 14, 2003

SECURITIES AND EXCHANGE COMMISSION WASHINGTON, DC 20549

SCHEDULE 13G/A (Rule 13d-102)

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT TO RULES 13d-1(b)(c), AND (d) AND AMENDMENTS THERETO FILED PURSUANT TO RULE 13d-2(b)

(Amendment No. 7) (1)

ACMAT CORPORATION					
(Name of Issuer)					
COMMON					
(Title of Class of Securities)					
004616207					
(CUSIP Number)					
(Date of Event Which Requires Filing of this Statement)					
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)					

(1) 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 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).

CUSIP No. 0046	16207	13G	Page 2 o	of 5 Pages
First I	Manhattan	Co.	13-1957714	
1. NAME OF REPO		RSONS ION NO. OF ABOVE PERSONS	(ENTITIES ONLY)	
2. CHECK THE A	 PPROPRIAT	E BOX IF A MEMBER OF A GI		a) [_] (b) [X]
3. SEC USE ONL	Y			
New Yo	rk			
4. CITIZENSHIP	OR PLACE	OF ORGANIZATION		
		0		
NUMBER OF	5. SOL	E VOTING POWER		
SHARES		143,013		
BENEFICIALLY	6. SHA	RED VOTING POWER		
OWNED BY		0		
EACH	7. SOL	E DISPOSITIVE POWER		
REPORTING		165,513		
PERSON	8. SHA	RED DISPOSITIVE POWER		
WITH		165,513**		
9. AGGREGATE AI	MOUNT BEN	EFICIALLY OWNED BY EACH I	REPORTING PERSON	
10. CHECK BOX	IF THE AG	GREGATE AMOUNT IN ROW (9)	EXCLUDES CERTAIN	SHARES*
		9.40%		
11. PERCENT OF	CLASS RE	PRESENTED BY AMOUNT IN RO		
BD, IA	, PN			
12. TYPE OF RE	PORTING P			

*SEE INSTRUCTIONS BEFORE FILLING OUT!

First Manhat Manhattan Co	0 shares o ttan Co. which o. disclaims d ownership as t	are being r ispositive p	eported for ower as to	informationa 0 of such	l purposes.	
CUSIP No. 00	04616207		13G		Page 3 of 5	Pages
Item 1(a).	Name of Issue	r:				
	A	CMAT CORPORA	ATION			
Item 1(b).		suer's Princ 33 MAIN STRE EW BRITAIN,	EET			
Item 2(a).	Name of Perso	n Filing:				
Item 2(b).	Address of Pr 437 Madis New York,		ness Office	, or if None,	Residence:	
Item 2(c).	Citizenship:					
Item 2(d).	Title of Clas	s of Securit	ies:			
Item 2(e).	Common CUSIP Number:					
Item	3. If This St or (c), Check	atement is F	'iled Pursua			

[_] Broker or dealer registered under Section 15 of the Exchange

(a)

Act. [_] Bank as defined in Section 3(a)(6) of the Exchange Act. (b) (C) [_] Insurance company as defined in Section 3(a)(19) of the Exchange Act. (d) [] Investment company registered under Section 8 of the Investment Company Act. [X] An investment adviser in accordance with Rule (e) 13d-1(b)(1)(ii)(E); [_] An employee benefit plan or endowment fund in accordance with (f) Rule 13d-1(b)(1)(ii)(F); [_] A parent holding company or control person in accordance with (g) Rule 13d-1(b)(1)(ii)(G); (h) [_] A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act; (i) [_] A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act; [_] Group, in accordance with Rule 13d-1(b)(1)(ii)(J). (j) CUSIP No. 004616207 13G Page 4 of 5 Pages Item 4. Ownership. Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1. (a) Amount beneficially owned: 165,513 ** (b) Percent of class: 9.40% (c) Number of shares as to which such person has: (i) Sole power to vote or to direct the vote 0 (ii) Shared power to vote or to direct the vote 143,013 (iii) Sole power to dispose or to direct the disposition of 0 Shared power to dispose or to direct the

disposition of

165,513

Item 5. Ownership of Five Percent or Less of a Class. 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. Not Applicable 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company or Control Person. Not Applicable ______ Item 8. Identification and Classification of Members of the Group. Not Applicable _____ Item 9. Notice of Dissolution of Group. Not Applicable ______

** Includes 0 shares owned by family members of Senior Managing Directors 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 10. Certifications.
 - (a) The following certification shall be included if the statement is filed pursuant to Rule 13d-1(b):
 - "By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having such purpose or effect."
 - (b) The following certification shall be included if the statement is

filed pursuant to Rule 13d-1(c):

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

SIGNATURE

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

February 12, 2003

(Date)

/s/ Neal K. Stearns

(Signature)

Neal K. Stearns
Senior Managing Director

(Name/Title)

Note. Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See Rule 13d-7 for other parties for whom copies are to be sent.

Attention. Intentional misstatements or omissions of fact constitute federal criminal violations (see 18 U.S.C. 1001).