ROBOTTI ROBERT Form SC 13G/A February 14, 2003

> UNITED STATES SECURITIESAND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

> > SCHEDULE 13G

UNDER THE SECURITIES EXCHANGE ACT OF 1934 (AMENDMENT NO. 2)*

ACMAT CORPORATION (Name of Issuer)

CLASS A COMMON STOCK (Title of Class of Securities)

> 004616 10 8 (CUSIP Number)

DECEMBER 31, 2002 (Date of Event Which Requires Filing of this Statement)

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

- [x] 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).

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CUSIP NO. 004616 10 8 1. NAME OF REPORTING PERSON Robert E. Robotti I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY) 2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) [] (b) [x] 3. SEC USE ONLY

4.		CITIZENSHIP OR PLACE OF ORGANIZATION United States
NUMBER OF	5.	SOLE VOTING POWER -0-
		SHARED VOTING POWER 125,990
• · · · · ·	7.	SOLE DISPOSITIVE POWER -0-
FERSON WITH	8.	SHARED DISPOSITIVE POWER 125,990
9.		AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORT PERSON 125,990
10.		CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*
11.		PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9 7.2%
12.		TYPE OF REPORTING PERSON*

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CUSIP NO. 004616 10 8				
1.	NAME OF REPORTING PERSON Robotti & Company, Incorporated I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY) 11-2627501			
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	5. SOLE VOTING POWER -0-			
	6. SHARED VOTING POWER			
• · · · · · =	7. SOLE DISPOSITIVE POWER -0-			
PERSON WITH	8. SHARED DISPOSITIVE POWER			

9. AGGREGATE AMOUNT BENEFICIALLY 125,990 10. CHECK BOX IF THE AGGREGATE AMO SHARES*	
	OWNED BY EACH REPORT PERSON
	UNT IN ROW (9) EXCLUDES CERTAIN
11. PERCENT OF CLASS REPRESENTE 7.2%	d by amount in row 9
12. TYPE OF REPORTING PERSON* CO, BD, IA	

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ITEM	1.	(A)	NAME OF ISSUER			
		ACM	AT Corporation			
ITEM 1.		(B)	ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES			
		233	Main Street			
		New	Britain, Connecticut 06050-2350			
ITEM	2.	(A)	NAME OF PERSON FILING			
		This	s statement is filed by:			
		(i)	Robert E. Robotti ("Robotti"), a United States citizen; and			
		(ii)) Robotti & Company, Incorporated ("Robotti & Company"), a New York			
			corporation			
ITEM 2.		(B)	ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE			
		c/o				
			52 Vanderbilt Avenue,			
			Suite 503			
			New York, New York 10017			
ITEM	2.	(C)				
		See				
-		(D)	TITLE OF CLASS OF SECURITIES			
		Clas	ss A Common Stock ("Security")			
ITEM 2.		(E)	-			
		004	616 10 8			
ITEM	3.	IF 7	THIS STATEMENT IS FILED PURSUANT TO RULE 13D-1(B) OR 13D-2(B) OR			
			, CHECK WHETHER THE PERSON FILING IS A:			
(a	a) [X] I	Broker or dealer registered under section 15 of the Act (15			
		τ	J.S.C. 780).			
(k) []]	Bank as defined in section 3(a)(6) of the Act (15 U.S.C.			
			78c).			
((2) [] :	Insurance company as defined in section 3(a)(19) of the Act (15			
			J.S.C. 78c).			
(c	l) []]	Investment company registered under section 8 of the Investment			
			Company Act of 1940 (15 U.S.C 80a-8).			
(∈	e) [X] /	An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E);			
(f	[] [An employee benefit plan or endowment fund in accordance with			
		I	Rule 13d- 1(b)(1)(ii)(F);			
(c	a) [] 2	A parent holding company or control person in accordance with			
-		Ι	Rule 13d- 1(b)(1)(ii)(G);			
(ŀ	n) [] 2	A savings associations as defined in Section 3(b) of the Federal			
			Deposit Insurance Act (12 U.S.C. 1813);			
(i	.) [A church plan that is excluded from the definition of an			
		1	investment company under section 3(c)(14) of the Investment			

Company Act of 1940 (15 U.S.C. 80a-3); (j) [] Group, in accordance with Rule 13d-1(b)(1)(ii)(J).

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- ITEM 4. OWNERSHIP.
 - (a) Robert E. Robotti shares beneficial ownership of 125,990 shares of the Security through the following:
 - his ownership of Robotti & Company, a broker-dealer
 registered under Section 15 of the Securities Exchange Act
 of 1934 and an investment advisor in accordance with Rule
 13d-1 (b) (1) (ii) (E), by virtue of the investment discretion
 Robotti & Company has over the accounts of its brokerage
 customers and advisory clients, which hold an aggregate of
 124,690 shares of the Security; and
 - his ownership of Robotti & Company, which directly owns
 1,300 shares of the Security.
 - (b) The amount of shares of the Security beneficially owned by Robert E. Robotti is 7.2% of the total outstanding shares of 1,756,404 Class A common stock as per the Issuer's most recent 10-Q dated November 14, 2002.
 - (c) (i) Mr. Robotti does not have the sole power to vote or direct the vote of any of the shares of the Security.
 - (ii) Mr. Robotti shares the power to vote or direct the vote of 125,990 shares of the Security with Robotti & Company and its brokerage customers and advisory clients.
 - (iii)Mr. Robotti does not have the sole power to dispose or to direct the disposition of any shares of the Security.
 - (iv) Mr. Robotti shares the power to dispose or to direct the disposition of 125,990 shares of the Security with Robotti & Company and its brokerage customers and advisory clients.
- ITEM 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS Not Applicable
- ITEM 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON. Not Applicable
- 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 and are held in the ordinary course of business and 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 that purpose or effect.

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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.

Date: February 14, 2003

Robotti & Company, Incorporated

By: /s/ Robert E. Robotti

Name: Robert E. Robotti

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