ROBOTTI ROBERT Form SC 13G/A February 13, 2002

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

SCHEDULE 13G

UNDER THE SECURITIES EXCHANGE ACT OF 1934 (AMENDMENT NO. 1)

ACMAT CORPORATION (Name of Issuer)

CLASS A COMMON STOCK (Title of Class of Securities)

004616 20 7 (CUSIP Number)

DECEMBER 31, 2001 (Date of Event Which Requires Filing of This Statement)

Rory A. Greiss, Esq. Kaye Scholer LLP 425 Park Avenue New York, New York 10022 (212) 836-8261

(Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications)

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)

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CUSIP No. 004616 20 7

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1. NAME OF REPORTING PERSONS
 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

SHARES

BENEFICIALLY 6. SHARED VOTING POWER

-0-

OWNED BY 121,990

EACH 7. SOLE DISPOSITIVE POWER

REPORTING -0-

PERSON 8. SHARED DISPOSITIVE POWER

WITH 121,990

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 121,990

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

[_]

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

6.6%

12. TYPE OF REPORTING PERSON*

CO, BD, IA

*SEE INSTRUCTIONS BEFORE FILLING OUT INCLUDING BOTH SIDE OF THE COVER PAGE, RESPONSES TO ITEMS 1-7 (INCLUDING EXHIBITS) OF THE SCHEDULE, AND THE SIGNATURE ATTESTATION.

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 NAME OF REPORTING PERSONS Robert E. Robotti

I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)

2.	CHECK THE	E APPI	ROPRIATE BOX IF A MEMBER OF A GROUP*	(a) [_] (b) [X]
3.	SEC USE C	DNLY		
4.	CITIZENSE United St		R PLACE OF ORGANIZATION	
NU	MBER OF	5.	SOLE VOTING POWER	
SHARES			-0-	
BENEFICIALLY		6.	SHARED VOTING POWER	
OWNED BY			121,990	
	EACH	7.	SOLE DISPOSITIVE POWER	
REPORTING			-0-	
PERSON		8.	SHARED DISPOSITIVE POWER	
	WITH		121,990	
9.	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 121,990			
10.	CHECK BOX	K IF :	THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES C	ERTAIN SHARES*
				[_]
11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)				
	6.6%			
12.	TYPE OF F	REPOR'	TING PERSON*	
	IN			
	INCLU	JDING	*SEE INSTRUCTIONS BEFORE FILLING OUT BOTH SIDE OF THE COVER PAGE, RESPONSES TO	ITEMS 1-7

(INCLUDING EXHIBITS) OF THE SCHEDULE, AND THE SIGNATURE ATTESTATION.

SCHEDULE 13G

ITEM 1(a). NAME OF ISSUER:

ACMAT Corporation

ITEM 1(b). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES:

233 Main Street

New Britain, Connecticut 06050-2350

ITEM 2(a). NAME OF PERSONS FILING:

This statement is filed by:

- (i) Robotti & Company, Incorporated ("Robotti & Company"), a New York corporation; and
- (ii) Robert E. Robotti ("Robotti"), a United States citizen.
- ITEM 2(b). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE:
 - c/o Robotti & Company, Incorporated
 52 Vanderbilt Avenue,
 Suite 503
 New York, New York 10017
- ITEM 2(c). CITIZENSHIP:

See item 2(a)

ITEM 2(d). TITLE OF CLASS OF SECURITIES:

Class A Common Stock

ITEM 2(e). CUSIP NUMBER:

004616 20 7

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- ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO RULE 13D-1(b), OR 13D-2(b) OR (c), CHECK WHETHER THE PERSON FILING IS A:
- ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO RULE 13D-1(b), OR 13D-2(b) OR (c), CHECK WHETHER THE PERSON FILING IS A:
 - (a) [X] Broker or dealer registered under Section 15 of the Exchange Act.
 - (b) []Bank as defined in Section 3 (a) (6) of the Exchange Act.
 - (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.
 - (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 Rule 13d-1 (b)(1)(ii)(F);
 - (g)[]A parent holding company or control person in accordance with

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;
- (j)[]Group, in accordance with Rule 13d-1(b)(1)(ii)(J)

ITEM 4. OWNERSHIP:

- (a) Robert E. Robotti shares beneficial ownership of 121,990 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 120,690 shares of the Security; and
 - his ownership of Robotti & Company, which directly owns 1,300 shares of the Security.

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- (b) The amount of shares of the Security beneficially owned by Robert E. Robotti is 6.6% of the total outstanding shares of the Security.
- (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 121,990 shares of the Security with Robotti & Company.
- (iii) Mr. Robotti does not have the sole power to dispose or to direct the disposition of any of the shares of the Security.
- (iv) Mr. Robotti shares the power to dispose or to direct the disposition of 121,990 shares of the Security with Robotti & Company.
- 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 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.

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ITEM 10. CERTIFICATIONS.

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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SIGNATURES

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.

Dated: February 13, 2002

Robotti & Company, Incorporated

By: /s/ Robert E. Robotti
----Title: President and Treasurer

By: /s/ Robert E. Robotti
Name: Robert E. Robotti

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