

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

SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No. \_\_\_\_\_) \*

ACMAT CORPORATION

-----  
(Name of Issuer)

CLASS A COMMON STOCK, NO PAR VALUE

-----  
(Title of Class of Securities)

004616 20 7

-----  
(CUSIP Number)

Check the following box if a fee is being paid with this statement [x]. (A fee is not required only if the filing person: (1) has a previous statement on file reporting beneficial ownership of more than five percent of the class of securities described in Item 1; and (2) has filed no amendment subsequent thereto reporting beneficial ownership of five percent or less of such class.) (See Rule 13d-7.)

\*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 disclosures provided in a prior cover page.

The information required on 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).

CUSIP NO. 004616 20 7

1. NAME OF REPORTING PERSON  
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

American International Group, Inc.  
I.R.S. Identification No. 13-2592361

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a) / /

(b) / /

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

Incorporated under the laws of the State of Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	5. SOLE VOTING POWER	0
	6. SHARED VOTING POWER	149,997
	7. SOLE DISPOSITIVE POWER	0
	8. SHARED DISPOSITIVE POWER	149,997

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

149,997

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

/ /

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

5.63%

12. TYPE OF REPORTING PERSON

HC

CUSIP NO. 004616 20 7

1. NAME OF REPORTING PERSON  
 S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

American International Life Assurance Company of New York  
 I.R.S. Identification No. 13-6101875

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a) / /  
 (b) / /

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

Incorporated under the laws of the State of New York

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	5. SOLE VOTING POWER	0
	6. SHARED VOTING POWER	99,999
	7. SOLE DISPOSITIVE POWER	0
	8. SHARED DISPOSITIVE POWER	99,999

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

99,999

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

/ /

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

3.75%

12. TYPE OF REPORTING PERSON

IC

CUSIP NO. 004616 20 7

1. NAME OF REPORTING PERSON  
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

AIG Life Insurance Company  
I.R.S. Identification No. 25-1118523

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

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION  
Organized under the laws of the Commonwealth of Pennsylvania

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	5. SOLE VOTING POWER	0
	6. SHARED VOTING POWER	49,998
	7. SOLE DISPOSITIVE POWER	0
	8. SHARED DISPOSITIVE POWER	49,998

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
49,998

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

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)  
1.88%

12. TYPE OF REPORTING PERSON  
IC

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 PERSON(S) FILING:

American International Group, Inc.

American International Life Assurance  
Company of New York

AIG Life Insurance Company

ITEM 2(b).

ADDRESS OF PRINCIPAL BUSINESS OFFICE(S):

American International Group, Inc.  
70 Pine Street  
New York, New York 10270

American International Life Assurance  
Company of New York  
70 Pine Street  
New York, New York 10270

AIG Life Insurance Company  
70 Pine Street  
New York, New York 10270

ITEM 2(c).

CITIZENSHIP:

The information requested hereunder is set forth  
under Item 4 of the cover pages to this Schedule 13G.

ITEM 2(d).

TITLE OF CLASS OF SECURITIES:

Class A Common Stock, No Par Value

ITEM 2(e).

CUSIP NUMBER:

004616 20 7

ITEM 3.

## TYPE OF PERSONS FILING:

American International Group, Inc.:

- (g) Parent Holding Company, in accordance with Rule 13d-1(b)(ii)(G) promulgated under the Securities Exchange Act of 1934, as amended (the "Act")

American International Life Assurance Company of New York:

- (c) Insurance Company as defined in Section 3(a)(19) of the Act

AIG Life Insurance Company:

- (c) Insurance Company as defined in Section 3(a)(19) of the Act

ITEM 4.

## OWNERSHIP.

(a) through (c). The information requested hereunder is set forth, as of December 31, 1995, under Items 5 through 9 and Item 11 of the cover pages to this Schedule 13G.

In addition, as of March 31, 1996:

(i) American International Life Assurance Company of New York beneficially owned an additional 33,333 shares of the class with respect to which it has (a) shared power to vote or to direct the vote and (b) shared power to dispose of or to direct the disposition of such shares with American International Group, Inc.;

(ii) AIG Life Insurance Company beneficially owned an additional 16,666 shares of the class with respect to which it has (a) shared power to vote or to direct the vote and (b) shared power to dispose of or to direct the disposition of such shares with American International Group, Inc.; and

(iii) American International Group, Inc. beneficially owned an additional 49,999 shares of the class consisting of (A) the 33,333 additional shares of the class beneficially owned by American International Life Assurance Company of New York and (B) the 16,666 additional shares of the class beneficially owned by AIG Life Insurance Company, referred to in paragraphs (i) and (ii) above. With respect to such additional shares of the class,

American International Group, Inc. has (a) shared power to vote or to direct the vote and (b) shared power to dispose of or to direct the disposition of such shares with American International Life Assurance Company of New York and AIG Life Insurance Company as set forth in the preceding paragraphs (i) and (ii).

ITEM 5. OWNERSHIP OF FIVE PERCENT OR LESS OF 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.

See Exhibit 1 attached hereto for the information requested hereunder with respect to the relevant subsidiaries of American International Group, Inc.

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

Not applicable.

ITEM 9. NOTICE OF DISSOLUTION OF GROUP.

Not applicable.

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

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: April 12, 1996

AMERICAN INTERNATIONAL GROUP, INC.

By /s/ Kathleen E. Shannon

-----  
Name: Kathleen E. Shannon  
Title: Vice President and  
Secretary

AMERICAN INTERNATIONAL LIFE ASSURANCE  
COMPANY OF NEW YORK

By /s/ Jerome T. Muldowney

-----  
Name: Jerome T. Muldowney  
Title: Senior Vice President

AIG LIFE INSURANCE COMPANY

By /s/ Jerome T. Muldowney

-----  
Name: Jerome T. Muldowney  
Title: Senior Vice President

## EXHIBIT INDEX

		Page
		----
Exhibit 1	Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company	10
Exhibit 2	Agreement of Joint Filing	11

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

American International Group, Inc. -- Subsidiary Information

American International Life Assurance Company of New York:

(c) Insurance Company as defined in Section 3(a)(19) of the  
Act

Category Symbol: IC

AIG Life Insurance Company:

(c) Insurance Company as defined in Section 3(a)(19) of the  
Act

Category Symbol: IC

## AGREEMENT OF JOINT FILING

In accordance with Rule 13d-1(f), promulgated under the Securities Exchange Act of 1934, as amended, each of the undersigned hereby agrees to the joint filing on behalf of each of them of a Statement on Schedule 13G, and any amendments thereto, with respect to the Class A Common Stock, no par value, of ACMAT Corporation and that this Agreement may be included as an Exhibit to such filing.

Each of the undersigned parties represents and warrants to the other that the information contained in any amendment thereto about it will be, true, correct and complete in all material respects and in accordance with all applicable laws. Each of the undersigned parties agrees to inform the other of any changes in such information or of any additional information which would require any amendment to the Schedule 13G and to promptly file such amendment.

Each of the undersigned parties agrees to indemnify the other for any losses, claims, liabilities or expenses (including reasonable legal fees and expenses) resulting from, or arising in connection with, the breach by such party of any of representations, warranties or agreements in this Agreement.

This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original and all of which together shall be deemed to constitute one and the same Agreement.

IN WITNESS WHEREOF, each of the undersigned hereby executes this Agreement as of April 1, 1996.

AMERICAN INTERNATIONAL GROUP, INC.

By /s/ Kathleen E. Shannon

-----  
Name: Kathleen E. Shannon  
Title: Vice President and  
Secretary

AMERICAN INTERNATIONAL LIFE  
ASSURANCE COMPANY OF NEW YORK

By /s/ Jerome T. Muldowney

-----  
Name: Jerome T. Muldowney  
Title: Senior Vice President

AIG LIFE INSURANCE COMPANY

By /s/ Jerome T. Muldowney

-----  
Name: Jerome T. Muldowney  
Title: Senior Vice President