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ACMAT CORP  
Form SC 13G/A  
April 11, 2001

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

SCHEDULE 13G/A

Under the Securities Exchange Act of 1934

(Amendment No. 3)

Acmat Corp.

-----  
(Name of issuer)

Class A Stock, no par value per share

-----  
(Title of class of securities)

004616207

-----  
(CUSIP number)

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).

-----  
1 NAME OF REPORTING PERSONS  
S.S. OR I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS

EQSF Advisers, Inc.  
(EIN 13-3354359)

-----  
2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* (a) [ ]  
(b) [ ]

-----  
3 SEC USE ONLY

-----  
4 CITIZENSHIP OR PLACE OF ORGANIZATION

New York Corporation

-----  
5 SOLE VOTING POWER

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200,678

NUMBER OF  
-----  
SHARES BENEFICIALLY OWNED BY  
-----  
EACH WITH  
-----

6 SHARED VOTING POWER  
None

7 SOLE DISPOSITIVE POWER  
200,678

8 SHARED DISPOSITIVE POWER  
None

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
200,678

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

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
10.28%

12 TYPE OF REPORTING PERSON\*  
IA

\*SEE INSTRUCTIONS BEFORE FILLING OUT!

1 NAME OF REPORTING PERSONS  
S.S. OR I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS  
M.J. Whitman Advisers, Inc.  
(EIN 13-3686379)

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* (a) [ ]  
(b) [ ]

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION  
New York Corporation

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5	SOLE VOTING POWER none
6	SHARED VOTING POWER None
7	SOLE DISPOSITIVE POWER none
8	SHARED DISPOSITIVE POWER None

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

-0-

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

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
-0-

12 TYPE OF REPORTING PERSON\*  
IA

\*SEE INSTRUCTIONS BEFORE FILLING OUT!

1 NAME OF REPORTING PERSONS  
S.S. OR I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS

Martin J. Whitman

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* (a) [ ]  
(b) [ ]

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION  
USA

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NUMBER OF	5	SOLE VOTING POWER None (See Item 4)
SHARES BENEFICIALLY OWNED BY	6	SHARED VOTING POWER None
EACH	7	SOLE DISPOSITIVE POWER None (See Item 4)
PERSON WITH	8	SHARED DISPOSITIVE POWER None

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9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
-0- (See Item 4)

-----  
-----

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

-----  
-----

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
-0-

-----  
-----

12 TYPE OF REPORTING PERSON\*  
IN

-----  
-----  
\*SEE INSTRUCTIONS BEFORE FILLING OUT!

Item 1.

- (a) NAME OF ISSUER:  
-----  
Acmat Corp. (the "Issuer").
- (b) ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES OR, IF NONE,  
RESIDENCE:  
-----  
233 Main Street, P.O. Box 2350, New Britain, CT 06050

Item 2.

- (a) NAME OF PERSON FILING:  
-----

This schedule is being jointly filed by EQSF Advisers, Inc. ("EQSF"), M.J. Whitman Advisers, Inc. ("MJWA") and Martin J. Whitman, the Chief Executive Officer of EQSF and MJWA and controlling person of EQSF and MJWA. (EQSF, MJWA and Martin J. Whitman are sometimes collectively referred to hereinafter as "Filer"). Attached hereto as an exhibit is a copy of

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the jointSchedule 13G filing agreement among the reporting persons.

(b) ADDRESS OF PRINCIPAL BUSINESS OFFICE:  
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The address of the principal executive office of EQSF, MJWA and Mr. Whitman is: 767 Third Avenue, New York, New York 10017-2023.

(c) CITIZENSHIP:  
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The citizenship or place of organization of each of the reporting persons is as follows:

EQSF  
-----  
New York State Corporation.

MJWA  
-----  
New York State Corporation.

MARTIN J. WHITMAN  
-----  
United States Citizen.

(d) TITLE OF CLASS OF SECURITIES:  
-----  
Class A Stock, no par value per share.

(e) CUSIP NUMBER:  
-----  
004616207

Item 3. IF THIS STATEMENT IS BEING FILED PURSUANT TO RULES 13D-1(B), OR 13D-2(B), CHECK WHETHER THE PERSON FILING IS A:  
-----

(e) Investment Adviser registered under section 203 of the Investment Advisers Act of 1940 (EQSF and MJWA).

Item 4. OWNERSHIP.  
-----

(a)&(b) EQSF beneficially owns 200,678 shares, or 10.28% of the class of securities of the issuer.

(c) (i) EQSF: 200,678  
MJWA: none

(ii) Not applicable.

(iii) EQSF: 200,678  
MJWA: none

(iv) Not applicable.

Mr. Whitman disclaims beneficial ownership of all such shares.

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Item 5. Ownership of Five Percent or Less of a Class.  
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Not applicable.

Item 6. Ownership of More than Five Percent on Behalf of Another Person.  
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Third Avenue Value Fund, an investment company registered under the Investment Company Act of 1940, has the right to receive dividends from, and the proceeds from the sale of, 200,678 of the shares reported by EQSF.

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company.  
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Not Applicable.

Item 8. Identification and Classification of Members of the Group.  
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Not applicable.

Item 9. Notice of Dissolution of Group.  
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Not applicable.

Item 10. Certification.  
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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 purposes 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.

April 11, 2001  
-----

(Date)

EQSF ADVISERS, INC.

By:/s/ MARTIN J. WHITMAN  
-----

Martin J. Whitman  
Chairman, President and  
Chief Executive Officer

M.J. WHITMAN ADVISERS, INC.

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By: /s/ MARTIN J. WHITMAN

-----  
Martin J. Whitman  
Chairman and Chief Executive Officer

/s/ MARTIN J. WHITMAN

-----  
Martin J. Whitman, President