

Accredited Mortgage Loan REIT Trust
Form 25
October 29, 2007

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

FORM 25

NOTIFICATION OF REMOVAL FROM LISTING AND/OR
REGISTRATION UNDER SECTION 12(b) OF THE
SECURITIES EXCHANGE ACT OF 1934.

Commission File Number: 001-32276

Issuer: Accredited Mortgage Loan REIT Trust;

Exchange: New York Stock Exchange

(Exact name of Issuer as specified in its charter, and name of Exchange where security is listed and/or registered)

15253 Avenue of Science, San Diego, California 92128, (858)676-2100

(Address, including zip code, and telephone number, including area code, of Issuer's principal executive offices)

9.75% Series A Perpetual Cumulative Preferred Shares, par value \$1.00

(Description of class of securities)

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Please place an X in the box to designate the rule provision relied upon to strike the class of securities from listing and registration:

☐ 17 CFR 240.12d2-2(a)(1)

☐ 17 CFR 240.12d2-2(a)(2)

☐ 17 CFR 240.12d2-2(a)(3)

☐ 17 CFR 240.12d2-2(a)(4)

☐ Pursuant to 17 CFR 240.12d2-2(b), the Exchange has complied with its rules to strike the class of securities from listing and/or withdraw registration on the Exchange.

☒ Pursuant to 17 CFR 240.12d2-2(c), the Issuer has complied with the rules of the Exchange and the requirements of 17 CFR 240.12d2-2(c) governing the voluntary withdrawal of the class of securities from listing and registration on the Exchange.

Pursuant to the requirements of the Securities Exchange Act of 1934, Accredited Mortgage Loan REIT Trust certifies that it has reasonable grounds to believe that it meets all of the requirements for filing the Form 25 and has caused this notification to be signed on its behalf by the undersigned duly authorized person.

October 29, 2007
Date

By /s/ David E. Hertz
David E. Hertz

General Counsel
Title

SEC 1654(03-06) **Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number**