

Accredited Mortgage Loan REIT Trust  
Form 25  
October 29, 2007

OMB APPROVAL  
OMB Number: 3235-0080  
Expires: February 28, 2009  
Estimated average burden  
hours per response. . . . . 1.00

**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. Hertzl  
David E. Hertzl

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**