

ACCREDITED HOME LENDERS HOLDING CO

Form 8-K

October 25, 2007

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**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

**WASHINGTON, D.C. 20549**

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**FORM 8-K**

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**CURRENT REPORT**

**PURSUANT TO SECTION 13 OR 15(d) OF THE**  
**SECURITIES EXCHANGE ACT OF 1934**

**Date of report (Date of earliest event reported): October 19, 2007**

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**Accredited Home Lenders Holding Co.**

(Exact Name of Registrant as Specified in Charter)

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**Delaware**  
(State or Other Jurisdiction

of Incorporation)

**001-32275**  
(Commission File Number)

**15253 Avenue of Science**

**San Diego, California 92128**

(Address of Principal Executive Offices, including Zip Code)

**Registrant's telephone number, including area code: (800) 690-6000**

**04-3669482**  
(IRS Employer

Identification No.)

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the Registrant under any of the following provisions:

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- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 3.01 Notice of Delisting.**

Accredited Home Lenders Holding Co. (the Company), as guarantor, along with its indirect subsidiary, Accredited Mortgage Loan REIT Trust (the REIT), as issuer, issued a press release on October 19, 2007 announcing that the REIT intends to file a Form 25 with the Securities and Exchange Commission (the SEC) on or about October 29, 2007 to delist its 9.75% Series A Perpetual Cumulative Preferred Shares (the Preferred Shares) from the New York Stock Exchange and that the REIT and the Company each expect to file a Form 15 with the SEC on or about November 8, 2007 to terminate the registration of the Preferred Shares and the Company's guarantee of the Preferred Shares under the Securities Exchange Act of 1934. A copy of the press release is filed as Exhibit 99.1 of this report and is incorporated herein by reference.

**Item 9.01 Financial Statements and Exhibits.**

**(d) Exhibits**

The following exhibits are filed with this current report on Form 8-K:

<b>Exhibit No.</b>	<b>Description</b>
99.1	Press Release of Accredited Home Lenders Holding Co. dated as of October 19, 2007

**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: October 25, 2007

**Accredited Home Lenders Holding Co.**

By: /s/ David E. Hertzell  
David E. Hertzell  
General Counsel