

ACCREDITED HOME LENDERS HOLDING CO  
Form 15-12G  
November 08, 2007

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

Washington, D.C. 20549

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**FORM 15**

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**CERTIFICATION AND NOTICE OF TERMINATION OF REGISTRATION UNDER SECTION 12(g) OF THE SECURITIES EXCHANGE ACT OF 1934 OR SUSPENSION OF DUTY TO FILE REPORTS UNDER SECTIONS 13 AND 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934.**

Commission File Number: 000-50179

**Accredited Home Lenders Holding Co.**

(Exact name of registrant as specified in its charter)

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)

Common Stock, par value \$.001 per share

Guarantee of Accredited Mortgage Loan REIT Trusts

9.75% Series A Perpetual Cumulative Preferred Shares

(Title of each class of securities covered by this Form)

N/A

(Titles of all other classes of securities for which a duty to

file reports under section 13(a) or 15(d) remains)

Please place an X in the box(es) to designate the appropriate rule provision(s) relied upon to terminate or suspend the duty to file reports:

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Rule 12g-4(a)(1)(i)	x	Rule 12h-3(b)(1)(i)	x
Rule 12g-4(a)(1)(ii)	..	Rule 12h-3(b)(1)(ii)	..
Rule 12g-4(a)(2)(i)	..	Rule 12h-3(b)(2)(i)	..
Rule 12g-4(a)(2)(ii)	..	Rule 12h-3(b)(2)(ii)	..
		Rule 15d-6	..

Approximate number of holders of record as of the certification or notice date:

**Common Stock:** 1

**Guarantee:** 65

Pursuant to the requirements of the Securities Exchange Act of 1934, Accredited Home Lenders Holding Co. has caused this certification/notice to be signed on its behalf by the undersigned duly authorized person.

Date: November 8, 2007

ACCREDITED HOME LENDERS HOLDING CO.

By: /s/ DAVID HERTZEL  
David Hertzelt, General Counsel