

ACCREDITED HOME LENDERS HOLDING CO  
Form SC 13G/A  
February 07, 2007

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

SCHEDULE 13G

Under the Securities Exchange Act of 1934  
(Amendment No. 5)

ACCREDITED HOME LENDERS HOLDING CO

-----  
(Name of Issuer)

Common Stock

-----  
(Title of Class of Securities)

00437P107

-----  
(CUSIP Number)

12/31/06

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(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

Rule 13d-1(b)

Rule 13d-1(c)

Rule 13d-1(d)

CUSIP NO. 00437P107  
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1 NAMES OF REPORTING PERSONS.  
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY).

EARNEST Partners, LLC

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2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)  
(a)   
(b)

-----  
3 SEC USE ONLY

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4 CITIZENSHIP OR PLACE OF ORGANIZATION State of Georgia

-----  
5 SOLE VOTING POWER 683,970  
NUMBER OF  
SHARES

-----  
6 SHARED VOTING POWER 800,382  
BENEFICIALLY  
OWNED BY  
EACH

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REPORTING PERSON WITH 7 SOLE DISPOSITIVE POWER 2,438,472  
-----  
8 SHARED DISPOSITIVE POWER 0  
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9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 2,438,472  
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10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES  
(SEE INSTRUCTIONS) [ ]  
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11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 9.7%  
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12 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)  
-----  
IA  
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Item 1

- (a) Name of Issuer ACCREDITED HOME LENDERS HOLDING CO
- (b) Address of Issuer's Principal Executive Offices  
15090 Avenue of Science, San Diego, CA 92128

Item 2

- (a) Name of Person Filing EARNEST Partners, LLC
- (b) Address of Principal Business Office or, if none, Residence  
1180 Peachtree Street NE, Suite 2300, Atlanta, Georgia 30309
- (c) Citizenship State of Georgia
- (d) Title of Class of Securities Common Stock
- (e) CUSIP Number 00437P107

Item 3. If this statement is filed pursuant to 13d-1(b) or 13d-2(b) or (c), check whether the person filing is a:

- (a) [ ] Broker or dealer registered under section 15 of the Act
- (b) [ ] Bank as defined in section 3(a)(6) of the Act
- (c) [ ] Insurance company as defined in section 3(a)(19) of the Act
- (d) [ ] Investment company registered under section 8 of the Investment Company Act of 1940
- (e) [X] An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E);
- (f) [ ] An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F);

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- (g) [ ] A parent holding company or control person in accordance with Rule 13d-1(b)(1)(ii)(G);
- (h) [ ] A savings associations as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);
- (i) [ ] A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940
- (j) [ ] Group, in accordance with Rule 13d-1(b)(1)(ii)(J).

Item 4. Ownership.

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

- (a) Amount beneficially owned: 2,438,472
- (b) Percent of class: 9.7%
- (c) Number of shares as to which the person has:
  - (i) Sole power to vote or to direct the vote 683,970
  - (ii) Shared power to vote or to direct the vote 800,382
  - (iii) Sole power to dispose or to direct the disposition of 2,438,472
  - (iv) Shared power to dispose or to direct the disposition of 0

Item 5. Ownership of Five Percent or Less of a Class.

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following: [ ]

Item 6. Ownership of More than Five Percent on Behalf of Another Person.

EARNEST Partners, LLC is filing as an investment adviser in accordance with 240.13d-1(b)(1)(ii)(E). No client interest relates to more than five percent of the class.

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company.

Not Applicable

Item 8. Identification and Classification of Members of the Group.

Not Applicable

Item 9. Notice of Dissolution of a Group

Not Applicable

Item 10. Certification

- (a) The following certification shall be included if the statement is

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filed pursuant to Rule 13d-1(b):

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

(b) The following certification shall be included if the statement is filed pursuant to Rule 13d-1(c):

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose 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.

February 7, 2007

-----  
Date

/s/ James M. Wilson

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Signature

James M. Wilson  
Chief Compliance Officer

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Name/Title

Attention: Intentional misstatements or omissions of fact constitute Federal criminal violations (See 18 U.S.C. 1001)

ACN/Form 13G (C) 2006: Advisor Consultant Network, Inc.