

Accredited Mortgage Loan REIT Trust
Form 8-K
June 19, 2007

SECURITIES AND EXCHANGE COMMISSION

Washington, DC 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): June 15, 2007

Accredited Mortgage Loan REIT Trust

(Exact name of registrant as specified in its charter)

Maryland
(State or Other Jurisdiction

001-32276
(Commission

35-2231035
(IRS Employer

of Incorporation)

File Number)

Identification No.)

15253 Avenue of Science, San Diego, CA 92128

(Address of principal executive offices)

(858) 676-2100

(Registrant's telephone number, including area code)

Not applicable

(Former Name or Former Address, if Changed Since Last Report)

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 (*see* General Instruction A.2. below):

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- .. Written communication 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 8.01. Other Events

On June 15, 2007, Accredited Home Lenders Holding Co., the indirect parent of Accredited Mortgage Loan REIT Trust, entered into an amendment (the First Amendment) to its Agreement and Plan of Merger dated June 4, 2007, with LSF5 Accredited Investments, LLC, and LSF5 Accredited Merger Co., Inc. The First Amendment was filed as Exhibit 2.1 to Accredited Home Lenders Holding Co.'s Current Report on Form 8-K filed on June 18, 2007.

SIGNATURES

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

Accredited Mortgage Loan REIT Trust

By: /s/ James A. Konrath
James A. Konrath
Chief Executive Officer

Dated: June 18, 2007