December 4, 2008

VIA USMAIL and FAX (212) 593 - 5769

Mr. Robert L. Levy Chief Financial Officer American Mortgage Acceptance Company 625 Madison Avenue New York, New York 10022

> Re: American Mortgage Acceptance Company Form 10-K as of December 31, 2007 Filed on 3/31/2008 File No. 001-14583

Dear Mr. Robert L. Levy:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Cicely LaMothe Branch Chief