

Mail Stop 4561

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