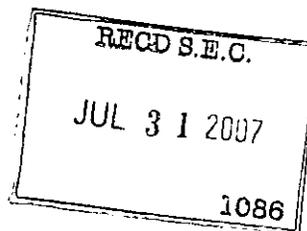




American Stock Exchange
86 Trinity Place
New York, New York 10006-1872

July 31, 2007

Ms. Cecile Peters
Chief, IT Services
Division of Corporate Finance
Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549



1-14583

CERTAMX

Dear Ms. Peters:

This is to certify that on July 30, 2007 the American Stock Exchange LLC (the "Exchange") received from American Mortgage Acceptance Company (the "Registrant"), a copy of the Registrant's application on Form 8-A for the registration of the following securities:

7.25% Series A Cumulative Convertible Preferred Shares

We further certify that the above described securities have been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

Bryan Fischer
Managing Director
Listing Qualifications Department



07072762

cc: Herbert Scholl

PROCESSED

AUG 01 2007

J THOMSON FINANCIAL

END