

ACCREDITED HOME LENDERS HOLDING CO  
Form 8-K  
May 02, 2006

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

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**FORM 8-K**

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**CURRENT REPORT**

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

May 2, 2006

Date of Report (Date of earliest event reported)

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**Accredited Home Lenders Holding Co.**

(Exact name of registrant as specified in its charter)

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**Delaware**  
(State or other jurisdiction  
of incorporation)

**001-32275**  
(Commission File Number)

**04-3669482**  
(IRS Employer  
Identification No.)

**15090 Avenue of Science**  
**San Diego, CA**  
(Address of principal executive offices)

**858-676-2100**

**92128**  
(Zip Code)

(Registrant's telephone number, including area code)

**Not applicable**

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(Former name or former address, if changed since last report.)

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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):

- .. Written communications 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 2.02 Results of Operations and Financial Condition.**

The information contained herein and in the accompanying Exhibit 99.1 shall not be incorporated by reference into any filing with the Securities and Exchange Commission made by Accredited Home Lenders Holding Co. (the Company ) whether before or after the date hereof, regardless of any general incorporation language in such filing.

On May 2, 2006, the Company issued a press release regarding the Company s financial results for the fiscal quarter ended March 31, 2006. The full text of the Company s press release is attached hereto as Exhibit 99.1.

**Item 9.01 Financial Statements and Exhibits.**

**(c) Exhibits**

| <b>Exhibit No.</b> | <b>Description</b>   |
|--------------------|--|
| 99.1               | May 2, 2006 Press Release by Accredited Home Lenders Holding Co. |

**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 hereunto duly authorized.

**Accredited Home Lenders Holding Co.**

Date: May 2, 2006

By:

/S/ JAMES A. KONRATH  
James A. Konrath

Chief Executive Officer

**EXHIBIT INDEX**

| <b>Exhibit No.</b> | <b>Description</b>   |
|--------------------|--|
| 99.1               | May 2, 2006 Press Release by Accredited Home Lenders Holding Co. |