PMC COMMERCIAL TRUST /TX

Form 5 May 01, 200

May 01, 2008 **OMB APPROVAL** FORM 5 **OMB** UNITED STATES SECURITIES AND EXCHANGE COMMISSION 3235-0362 Number: Washington, D.C. 20549 Check this box if January 31, Expires: no longer subject 2005 to Section 16. Estimated average ANNUAL STATEMENT OF CHANGES IN BENEFICIAL Form 4 or Form burden hours per 5 obligations OWNERSHIP OF SECURITIES response... 1.0 may continue. See Instruction Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, 1(b). Form 3 Holdings Section 17(a) of the Public Utility Holding Company Act of 1935 or Section Reported 30(h) of the Investment Company Act of 1940 Form 4 Transactions Reported 1. Name and Address of Reporting Person * 2. Issuer Name and Ticker or Trading 5. Relationship of Reporting Person(s) to Issuer **IMBER BARRY** Symbol PMC COMMERCIAL TRUST /TX (Check all applicable) [PCC] (Middle) 3. Statement for Issuer's Fiscal Year Ended (Last) (First) _X_ Director 10% Owner Officer (give title (Month/Day/Year) Other (specify below) below) 12/31/2007 17950 PRESTON ROAD SUITE 600 (Street) 4. If Amendment, Date Original 6. Individual or Joint/Group Reporting Filed(Month/Day/Year) (check applicable line) DALLAS, TXÂ 75252 _X_ Form Filed by One Reporting Person Form Filed by More than One Reporting (City) (State) (Zip) Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned 1. Title of 2. Transaction Date 2A. Deemed 3. 4. Securities 5. Amount of 6. Ownership 7. Nature of Security (Month/Day/Year) Execution Date, if Transaction Acquired (A) or Securities Form: Direct Indirect (Instr. 3) Code Disposed of (D) Beneficially (D) or Beneficial (Month/Day/Year) (Instr. 3, 4 and 5) Owned at end Indirect (I) Ownership (Instr. 8) of Issuer's (Instr. 4) (Instr. 4) Fiscal Year (A) (Instr. 3 and or Amount (D) Price Common Shares of 12/31/2007(1) Â $P^{(1)}$ 97 \$ (1) 1,202 Ι By IRA Beneficial Interest Common Shares of By Wife's 12/31/2007(2) Â $P^{(2)}$ 25 \$ (2) 1,122 (5)Ι Beneficial **IRA** Interest

 $P^{(3)}$

140

 $\frac{(3)}{3}$ 3,274 $\frac{(5)}{3}$

I

12/31/2007(3)

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Common Shares of Beneficial Interest								By Child's IRA
Common Shares of Beneficial Interest	12/31/2007(4)	Â	P(4)	974	A	\$ (4) 11,111	D	Â
Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.			Persons wl contained i the form di	SEC 2270 (9-02)				

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)		ate	7. Tit Amou Under Secur (Instr	ınt of rlying	8. Price of Derivative Security (Instr. 5)	
				(A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares		

Reporting Owners

Reporting Owner Name / Address	Relationships					
coporting of the control of the cont	Director	10% Owner	Officer	Other		
IMBER BARRY 17950 PRESTON ROAD SUITE 600 DALLAS, TX 75252	ÂX	Â	Â	Â		
Signatures						
Rarry Imbar						

Barry Imber

05/01/2008 under POA **Signature of Reporting Person Date

Explanation of Responses:

- If the form is filed by more than one reporting person, see Instruction 4(b)(v).
- Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Reporting Owners 2

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- Includes 97 Common Shares of Beneficial Interest (the "Shares") which were acquired by the Reporting Person's personal IRA through a (1) broker dividend reinvestment plan during fiscal 2006 and 2007. Based on a review of the Reporting Person's records, the Reporting Person is unable to determine the exact date(s) on which such Shares were acquired or the price(s) paid for such Shares.
- Includes 25 Shares which were acquired by the Reporting Person's spouse's IRA through a broker dividend reinvestment plan during

 (2) fiscal 2006 and 2007. Based on a review of the Reporting Person's spouse's records, the Reporting Person is unable to determine the exact date(s) on which such Shares were acquired or the price(s) paid for such Shares
- Includes 140 Shares which were acquired by an IRA benefiting the Reporting Person's child through a broker dividend reinvestment plan during fiscal 2006 and 2007. Based on a review of the Reporting Person's child's records, the Reporting Person is unable to determine the exact date(s) on which such Shares were acquired or the price(s) paid for such Shares.
- Includes 974 Shares which were acquired by the Reporting Person through a broker dividend reinvestment plan during fiscal 2006 and (4) 2007. Based on a review of the Reporting Person's records, the Reporting Person is unable to determine the exact date(s) on which such Shares were acquired or the price(s) paid for such Shares.
- The Reporting Person disclaims beneficial ownership of the Shares reported herein (except to the extent of any pecuniary interest therein)

 (5) and this report shall not be deemed an admission that the Reporting Person is the beneficial owner of such Shares for purposes of Section 16 or any other purpose.

Note: File three copies of this Form, one of which must be manually signed. If space provided is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.