

GMAC LLC
Form 8-K
May 15, 2007

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UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

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

May 15, 2007

**(Date of report; date of
earliest event reported)**

Commission file number: 1-3754

GMAC LLC

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of
incorporation or organization)

38-0572512

(I.R.S. Employer
Identification No.)

**200 Renaissance Center
P.O. Box 200 Detroit, Michigan
48265-2000**

(Address of principal executive offices)
(Zip Code)

(313) 556-5000

(Registrant's telephone number, including area code)

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 7.01 Regulation FD Disclosure

GMAC LLC (GMAC) is furnishing the Presentation Materials as Exhibit 99.1 to this report, which is incorporated by reference herein. GMAC will present these materials at the American Financial Services Association International Fixed Income Investor Conference that will take place in Boston, Massachusetts on May 15, 2007. The attached materials are also available at www.gmacfs.com, under United States, Investor Relations, and then the Presentations section.

Item 9.01 Financial Statements and Exhibits

| Exhibit No. | Description |
|-------------|------------------------|
| 99.1 | Presentation Materials |

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.

GMAC LLC
(Registrant)

Dated: May 15, 2007

/s/ Sanjiv Khattri

Sanjiv Khattri
Executive Vice President and

May 15, 2007

/s/ Linda K. Zukauckas

Linda K. Zukauckas
Vice President and Controller

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