GMAC LLC Form 8-K February 05, 2008

Table of Contents

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 February 5, 2008

(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 38-0572512

(State or other jurisdiction of incorporation or organization)

(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)) |

TABLE OF CONTENTS

Item 2.02 Results of Operation and Financial Condition

Item 9.01 Financial Statements and Exhibits

SIGNATURES

EXHIBIT INDEX

Press Release, dated February 5, 2008

Charts Furnished to Securities Analysts

Table of Contents

Item 2.02 Results of Operation and Financial Condition

On February 5, 2008, GMAC LLC (GMAC) issued a press release announcing results for the fourth quarter and full year ended December 31, 2007. The press release is attached hereto and incorporated by reference as Exhibit 99.1. Charts furnished to securities analysts in connection with GMAC s fourth quarter and full year 2007 earnings press release are attached hereto and incorporated by reference as Exhibit 99.2.

Item 9.01 Financial Statements and Exhibits

Exhibit No. Description

Dated: February 5, 2008

99.1 Press Release, Dated February 5, 200899.2 Charts Furnished to Securities Analysts

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)

/s/ David J. DeBrunner David J. DeBrunner

Vice President, Chief Accounting Officer

and Controller

Table of Contents

EXHIBIT INDEX

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99.1 Press Release, Dated February 5, 2008
 99.2 Charts Furnished to Securities Analysts