

GMAC LLC  
Form 8-K  
March 28, 2007

**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  
(Date of report; date of earliest event reported): March 28, 2007  
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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**TABLE OF CONTENTS**

Item 7.01 Regulation FD Disclosure

Item 9.01 Financial Statements and Exhibits

SIGNATURES

EXHIBIT INDEX

Presentation Materials

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**Table of Contents**

**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. Residential Capital, LLC, a wholly-owned subsidiary of GMAC, will present these materials at investor conferences that will take place in New York on March 28<sup>th</sup>, 2007.

**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: March 28, 2007

/s/ Sanjiv Khattri  
Sanjiv Khattri  
Executive Vice President and  
Chief Financial Officer

Dated: March 28, 2007

/s/ Linda K. Zukauckas  
Linda K. Zukauckas  
Vice President and Controller

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**Table of Contents**

**EXHIBIT INDEX**

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