

GMAC LLC  
Form 8-K  
July 31, 2008

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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  
July 31, 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**  
(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 2.02 Results of Operations and Financial Condition**

On July 31, 2008, GMAC LLC (GMAC) issued a press release announcing operating results for the second quarter ended June 30, 2008. The press release is attached hereto and incorporated by reference as Exhibit 99.1. Charts furnished to securities analysts in connection with GMAC's second quarter 2008 earnings press release are attached hereto and incorporated by reference as Exhibit 99.2.

**Item 9.01 Financial Statements and Exhibits**

Exhibit No.	Description
99.1	Press Release, Dated July 31, 2008
99.2	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)

Dated: July 31, 2008

/s/ David J. DeBrunner  
David J. DeBrunner  
Vice President, Chief Accounting Officer  
and Controller

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