

GMAC LLC  
Form 8-K  
December 10, 2008

**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): **December 10, 2008 (December 10, 2008)**

**GMAC LLC**

(Exact name of registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction  
of incorporation)

**1-3754**  
(Commission File Number)

**38-0572512**  
(IRS Employer  
Identification No.)

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

(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code **(313) 556-5000**

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrants under any of the following provisions:

- .. 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 8.01 Other Events**

**Private Exchange Offers**

On December 10, 2008, GMAC LLC announced, among other matters, the results to date of its separate private exchange offers and cash tender offers to purchase and/or exchange certain of its and its subsidiaries (the GMAC offers ) and Residential Capital, LLC s (the ResCap offers ) outstanding notes and an extension of the early delivery time with respect to the GMAC and ResCap offers. A copy of the press release is attached as Exhibit 99.1 hereto and incorporated herein by reference.

**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits.

**Exhibit**

<b>No.</b>	<b>Description of Exhibit</b>
99.1	Press release issued December 10, 2008.

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**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.

Date: December 10, 2008

**GMAC LLC**

By: /s/ David J. DeBrunner

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

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EXHIBIT INDEX

**Exhibit**

**No.** \_\_\_\_\_ **Description of Exhibit** \_\_\_\_\_

99.1 Press release issued December 10, 2008.

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