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GMAC LLC Form 424B3 May 25, 2007

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GMAC LLC

SmartNotes

Due from 9 Months to 30 Years from Date of Issue

Registration No.: 333-136021 File Pursuant to Rule: 424(b)(3)

Pricing Supplement No: 2 (To Prospectus dated May 17, 2007)

Date of this Pricing Supplement May 25, 2007
Trade Date: May 31, 2007
Issue Date: June 5, 2007

Unless otherwise specified in an applicable pricing supplement, the SmartNotes will not be listed on any securities exchange, and there can be no assurance that the SmartNotes offered will be sold or that there will be a secondary market for the SmartNotes.

CUSIP	Stated	Maturity Date	Price to Public (1)	Selling Concession
or Common Code	Interest Rate			
3704A0M90	6.250%	6/15/09	100%	0.3000%
3704A0N24	6.500%	6/15/12	100%	0.7500%
3704A0M82	Float (2)	6/15/09	100%	0.3000%

Subject to Redemption

Payment	Survivor s	or Repayment	Date and terms of redemption or
Frequency	Option	Yes/No	repayment (if applicable)
Semiannual	YES	NO	N/A
Semiannual	YES	NO	N/A
Monthly	YES	NO	N/A
Quarterly	YES	NO	N/A

percentage of aggregate principal amount. Actual price to public may be less, and will be determined by

(1) Expressed as a

determined by prevailing

market prices at

the time of purchase.

- (2) Cusip :3 Month T-bills +
 - 165bps, reset quarterly, no

cap, pays ACT/ACT