

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

Mail Stop 4561

September 27, 2007

Sanjiv Khattri Executive Vice President and Chief Financial Officer General Motors Acceptance Corporation 200 Renaissance Center P.O. Box 200 Detroit, Michigan 48265-2000

> Re: General Motors Acceptance Corporation Form 10-K for the Fiscal Year Ended December 31, 2005 Forms 10-Q for the Fiscal Quarters Ended September 30, 2006, June 30, 2006 and March 31, 2006 File No. 1-03754

Dear Mr. Khattri:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Donald A. Walker, jr. Senior Assistant Chief Accountant