

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

February 3, 2010

By U. S. Mail and facsimile to (917) 369-2418

Mr. Robert S. Hull Chief Financial Officer GMAC INC. 1177 Avenue of the Americas 16<sup>th</sup> Floor New York, New York 10036

**Re: GMAC INC.** 

Form 10-K for the Fiscal Year Ended December 31, 2008 Forms 10-Q for the Fiscal Quarters Ended March 31, 2009, June 30, 2009 and September 30, 2009 File No. 001-03754

Dear Mr. Hull:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Hugh West Branch Chief