

GMAC LLC
Form 424B3
May 18, 2007

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: 1
 (To Prospectus dated May 17, 2007)
 Date of this Pricing Supplement May 18, 2007
 Trade Date: May 24, 2007
 Issue Date: May 30, 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 or Common Code | Stated Interest Rate | Maturity Date | Price to Public (1) | Selling Concession |
|-------------------------------------|-------------------------------------|--------------------------|--------------------------------|-------------------------------|
| 3704A0M33 | 6.000% | 11/15/08 | 100% | 0.1250% |
| 3704A0M58 | 6.250% | 5/15/09 | 100% | 0.3000% |
| 3704AM66 | 6.500% | 5/15/12 | 100% | 0.7500% |
| 3704A0M41 | Float (2) | 5/15/09 | 100% | 0.3000% |

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

(1) Expressed as a percentage of aggregate principal amount. Actual price to public may be less, and will be determined by prevailing market prices at the time of purchase.

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

cap, pays
ACT/ACT