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GENERAL MOTORS ACCEPTANCE CORP  
Form 8-K  
July 26, 2005

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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

July 26, 2005  
(Date of report; date of  
earliest event reported)

Commission file number: 1-3754

GENERAL MOTORS ACCEPTANCE CORPORATION  
(Exact name of registrant as specified in its charter)

Delaware  
(State or other jurisdiction of  
incorporation or organization)

38-0572512  
(I.R.S. Employer  
Identification No.)

200 Renaissance Center  
P.O. Box 200 Detroit, Michigan  
48265-2000  
(Address of principal executive offices)  
(Zip Code)

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

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- 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))

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[ ] 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

On July 26, 2005, General Motors Acceptance Corporation (GMAC) issued a press release announcing an agreement to sell up to \$55 billion of U.S. automotive retail assets to Bank of America over five years. The press release is attached hereto as an exhibit.

Item 9.01 Financial Statements and Exhibits

Exhibit	Description	Method of Filing
99.1	Press Release	Filed herewith.

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.

GENERAL MOTORS ACCEPTANCE CORPORATION  
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(Registrant)

Dated: July 26, 2005 /s/ SANJIV KHATTRI  
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Sanjiv Khattri  
Executive Vice President,  
Chief Financial Officer and Director

Dated: July 26, 2005 /s/ LINDA K. ZUKAUCKAS  
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Linda K. Zukauckas  
Vice President and Corporate Controller