

SECURITIES AND EXCHANGE COMMISSION

FORM 424B3

Prospectus filed pursuant to Rule 424(b)(3)

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FILER

GENERAL MOTORS ACCEPTANCE CORP

CIK: **40729** | IRS No.: **380572512** | State of Incorporation: **DE** | Fiscal Year End: **1231**
Type: **424B3** | Act: **33** | File No.: **333-109287** | Film No.: **05791607**
SIC: **6172** Finance lessors

Business Address
MAIL CODE: 482-B08-B82
200 RENAISSANCE CENTER
DETROIT MI 48265
3136654353

U.S.\$15,000,000,000
 GENERAL MOTORS ACCEPTANCE CORPORATION
 SMARTNOTES (SM)
 DUE FROM NINE MONTHS TO THIRTY YEARS FROM DATE OF ISSUE

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.

The Agents have advised us that they may from time to time purchase and sell SmartNotes in the secondary market, but the Agents are not obligated to do so. No termination date for the offering of the SmartNotes has been established.

Pricing Supplement No. 77	Trade Date:	05/05/2005
(To Prospectus dated October 24, 2003)	Issue Date:	05/10/2005

The date of this Pricing Supplement is May 5, 2005

CUSIP or Common Code	Stated Interest Rate	Maturity	Price to Public (1)	Selling Concession
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3704A 0ZH8	6.550%	11/15/2006	100%	0.1250%
3704A 0ZJ4	6.800%	05/15/2007	100%	0.3000%
3704A 0ZK1	7.450%	05/15/2008	100%	0.4500%
3704A 0ZL9	8.500%	05/15/2010	100%	0.7500%
3704A 0ZM7	Float (2)	05/15/2012	100%	1.0000%

Payment Frequency	Survivor's Option	Subject to Redemption Yes/No	Date and terms of redemption
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Semi-Annual	Yes	No	
Monthly	Yes	No	
Quarterly	Yes	No	
Semi-Annual	Yes	No	
Quarterly	Yes	No	

(1) Actual Price to Public may be less, and will be determined by prevailing market prices at the time of purchase as set forth in the confirmation sheet.

(2) 3704A0ZM7: 3-Month T-Bills + 490 bps, reset quarterly, No Cap, Pays Act/Act

The co-agent name Edward Jones & Co., L.P. on the prospectus dated October 24, 2003 should read Edward D. Jones & Co., L.P.

	Per Note -----	Total -----
Public Offering Price	100.00%	\$15,000,000,000
Agents' Discounts and Concessions20%-2.50%	\$30,000,000-\$375,000,000
Proceeds, before expenses, to General Motors Acceptance Corporation	97.50%-99.80%	\$14,625,000,000-\$14,970,000,000

(SM) Service Mark of General Motors Acceptance Corporation

NEITHER THE SECURITIES AND EXCHANGE COMMISSION NOR ANY STATE SECURITIES COMMISSION HAS APPROVED OR DISAPPROVED OF THESE SECURITIES OR DETERMINED IF THIS PROSPECTUS IS TRUTHFUL OR COMPLETE. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

ABN AMRO FINANCIAL SERVICES, INC.

A.G. EDWARDS & SONS, INC.

CHARLES SCHWAB & CO., INC.

CITIGROUP

EDWARD D. JONES & CO., L.P.

FIDELITY CAPITAL MARKETS

a division of National Financial Services LLC

MERRILL LYNCH & CO.

MORGAN STANLEY

UBS FINANCIAL SERVICES INC.

WACHOVIA SECURITIES LLC

October 24, 2003