GENERAL MOTORS ACCEPTANCE CORP Form 8-K May 23, 2006

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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

May 23, 2006

(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 38-0572512

(State or other jurisdiction of incorporation or organization)

(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):

- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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Item 7.01 Regulation FD Disclosure

General Motors Acceptance Corporation (GMAC) is furnishing the Investor Presentation made by Sanjiv Khattri, Executive Vice President and Chief Financial Officer, GMAC, as Exhibit 99.1 to this report, which is incorporated by reference herein.

GMAC is participating in an investor reception on May 23, 2006, in Toronto, Canada.

Mr. Khattri s materials are also available at http://investor.gm.com in Calendar/Events in the Recent Events section.

Item 9.01 Financial Statements and Exhibits

Exhibit Description

99.1 Investor Presentation

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

(Registrant)

Dated: May 23, 2006 /s/ Sanjiv Khattri

Sanjiv Khattri

Executive Vice President.

Chief Financial Officer and Director

Dated: May 23, 2006 /s/ Linda K. Zukauckas

Linda K. Zukauckas

Vice President and Corporate Controller

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Exhibit Description

99.1 Investor Presentation