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GENERAL MOTORS ACCEPTANCE CORP Form 424B3 July 18, 2005

File No. 333-109287

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. 87 Trade Date: 07/21/2005 (To Prospectus dated October 24, 2003) Issue Date: 07/26/2005

The date of this Pricing Supplement is July 21, 2005

CUSIP	Stated			
or	Interest		Price to	Selling
Common Code	Rate	Maturity	Public (1)	Concession
3704A 0D66	5.750%	01/15/2007	100%	0.1250%
3704A 0D74	6.400%	07/15/2007	100%	0.3000%
3704A 0D82	7.000%	07/15/2008	100%	0.4500%
3704A 0D90	8.000%	07/15/2010	100%	0.7500%
Payment	Survivor's	Subject to I	Redemption	
Frequency	Option	Yes/No	Date and ter	rms of redemption
Semi-Annual	Yes	No		
Monthly	Yes	No		
Quarterly	Yes	No		
Semi-Annual	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.

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 Concessions	.20%-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

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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