GMAC LLC Form 424B3 January 28, 2008 Pricing Supplement Dated January 28, 2008

Rule 424 (b) (3)

File No. 333-131150

(To Prospectus Dated November 14, 2007)

GMAC LLC Demand Notes Floating Rate

Annual Yield: 5.00%

Effective Dates:

1-28-2008 through

2-03-2008