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GENERAL MOTORS ACCEPTANCE CORP

Form 424B3 December 10, 2001

File No. 333-61516

U.S.\$8,000,000,000 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 notes.

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

Pricing Supplement No. 27 Trade Date: 12/13/2001 (To Prospectus dated June 8, 2001) Issue Date: 12/18/2001

The date of this Pricing Supplement is December 13, 2001

CUSIP	Stated			
or	Interest		Price to	
Common Code	Rate	Maturity	Public 1	Reallowance
37042 GUJ3	4.750%	12/15/2003	100%	0.3000%
37042 GUK0	5.400%	12/15/2004	100%	0.4500%
37042 GUL8	6.000%	12/15/2006	100%	0.7500%
37042 GUM6	7.250%	12/15/2011	100%	1.1000%
Payment	Survivor's		Subject to Redemption	
Frequency	Option	Yes/No	Date and to	erms of redemption
Semi-Annual	Yes	No		
Quarterly	Yes	No		
Monthly	Yes	No		
Monthly	Yes	Yes	Callable at 3	100% on 12/15/2003 and
			every coupon	date thereafter

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 statement.

·	Per Note	Total
Public Offering Price	100.00%	\$8,000,000,000
Agents' Discounts and Concessions	.20%-2.50%	\$16,000,000-\$200,000,000
Proceeds, before expenses, to General Motors Acceptance Corporation	97.50%-99.80%	\$7,800,000,000-\$7,984,000,000

(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

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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.

EDWARD JONES & CO., L.P.

FIDELITY CAPITAL MARKETS

a division of National Financial Services LLC MERRILL LYNCH & CO.

MORGAN STANLEY DEAN WITTER
PRUDENTIAL SECURITIES
SALOMON SMITH BARNEY
CHARLES SCHWAB & CO. INC.
USB PAINEWEBBER INC.

June 8, 2001