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GENERAL MOTORS ACCEPTANCE CORP Form 424B3

May 07, 2001

File No. 333-84309

U.S.\$5,000,000,000

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. 88 Trade Date: 05/10/2001 (To Prospectus dated August 12, 1999) Issue Date: 05/15/2001

The date of this Pricing Supplement is May 10, 2001

CUSIP or Common Code	Stated Interest Rate	Maturity	Price to Public 1	Reallowance
37042 GMH6	4.850%	05/15/2003		0.3000%
37042 GMJ2	5.250%	05/15/2004		0.4500%
37042 GMK9	5.750%	05/15/2006	100%	0.7500%
37042 GML7	6.125%	05/15/2008	100%	1.0000%
37042 GMM5	6.450%	05/15/2011	100%	1.1000%
Payment	Survivor's	Subject to Redemption		
Frequency	Option	Yes/No	Date and terms of redemption	
Quarterly	Yes	No		
Quarterly	Yes	No		
Semi-Annual	Yes	No		
Semi-Annual	Yes	No		
Monthly	Yes		llable at 100% d every coupon	on 05/15/2003 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% \$5,000,000,000

Agents' Discounts

and Concessions 20%-2.50% \$10,000,000-\$125,000,000

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Proceeds, before expenses, to General Motors Acceptance

Corporation 97.50%-99.80% \$4,875,000,000-\$4,990,000,000

(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 INCORPORATED

A.G. EDWARDS & SONS, INC.

EDWARD JONES & CO., L.P.

FIDELITY CAPITAL MARKETS

a division of National Financial Services Corporation

PRUDENTIAL SECURITIES INCORPORATED

SALOMON SMITH BARNEY

August 16, 1999