GENERAL MOTORS ACCEPTANCE CORP Form 424B3 April 20, 2001

File No. 333-84309

U.S.\$5,000,000 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. 86		Trade Date:	04/26/2001
(To Prospectus dated August	12, 1999)	Issue Date:	05/01/2001

The date of this Pricing Supplement is April 26, 2001

CUSIP	Stated			
or	Interest		Price to	
Common Code	Rate	Maturity	Public 1	Reallowance
37042 GLY0	5.100%	05/15/2003	100%	0.3000%
37042 GLZ7	5.550%	05/15/2004	100%	0.4500%
37042 GMA1	6.000%	05/15/2006	100%	0.7500%
37042 GMB9	6.700%	05/15/2011	100%	1.1000%

Payment	Survivor's		Subject to Redemption
Frequency	Option	Yes/No	Date and terms of redemption
Semi-Annual	Yes	No	
Quarterly	Yes	No	
Semi-Annual	Yes	No	
Semi-Annual	Yes	Yes*	*Callable at 100% on 05/15/2003
			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

\$5,000,000,000

Public Offering Price 100.00%

Agents' Discounts and Concessions20%-2.50%

\$10,000,000-\$125,000,000

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Proceeds, before expenses, to General Motors Acceptance

(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