

Mail Stop 4561

May 1, 2007

Kenneth R. Kent  
Vice Chairman, Chief Financial Officer and Treasurer  
Ford Motor Credit Company  
One American Road  
Dearborn, MI 48126

**Re: Ford Motor Credit Company  
Form 10-K for the Fiscal Year Ended December 31, 2005  
File No. 001-06368**

Dear Mr. Kent:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin W. Vaughn  
Branch Chief