



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

January 19, 2018

Siddhartha Sankaran  
Executive Vice President and Chief Financial Officer  
American International Group, Inc.  
175 Water Street  
New York, NY 10038

**Re: American International Group, Inc.**  
**Form 10-Q for the Quarterly Period Ended September 30, 2017**  
**Filed November 3, 2017**  
**File No. 001-08787**

Dear Mr. Sankaran:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence by the staff.

Division of Corporation Finance  
Office of Healthcare & Insurance