



DIVISION OF  
CORPORATION FINANCE

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

October 26, 2010

Mr. Robert Benmosche  
President and Chief Executive Officer  
American International Group, Inc.  
70 Pine Street  
New York, New York 10270

**Re: American International Group, Inc.  
Form 8-K filed October 4, 2010  
File No. 1-8787**

Dear Mr. Benmosche:

We have completed our review of your Form 8-K filed October 4, 2010 and do not have any further comments at this time.

Sincerely,

Jeffrey Riedler  
Assistant Director