

September 9, 2021

Mark Lyons  
Chief Financial Officer  
American International Group, Inc.  
175 Water Street  
New York, New York 10038

International Group, Inc.

2021

Re: American

Form 10-K  
Filed February 19,

File No. 001-08787

Dear Mr. Lyons:

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 of action by the staff.

Sincerely,

Division of Corporation Finance

Office of Finance