



DIVISION OF  
CORPORATION FINANCE

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

May 9, 2012

Via E-mail

Mr. Robert H. Benmosche  
President and Chief Executive Officer  
American International Group, Inc.  
180 Maiden Lane  
New York, New York 10038

**Re: American International Group, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2011  
Filed on February 23, 2012  
File No. 001-08787**

Dear Mr. Benmosche:

We have reviewed your April 18, 2012 response to our April 5, 2012 letter and have the following comment.

Please respond to this letter within 10 business days by providing us the requested information or by advising us when you will provide the requested response. If you do not believe the comment applies to your facts and circumstances, please tell us why in your response. Please furnish us a letter on EDGAR under the form type label CORRESP that keys your response to our comment.

After reviewing the information provided, we may raise additional comments and/or request that you amend your filing.

Risk Factors

If we are unable to maintain the availability of our electronic data systems and safeguard the security of our data..., page 41

1. In response to our prior comment 2, you state that you have experienced threats to your data and systems, including malware and computer virus attacks, unauthorized access, systems failures and disruptions. In order to place the risks described in this risk factor in an appropriate context, please expand your risk factor to state that you have experienced threats to your data and systems, including malware and computer virus attacks, unauthorized access, systems failures and disruptions.

Robert H. Benmosche  
American International Group, Inc.  
May 9, 2012  
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You may contact Jennifer Riegel, Special Counsel, at (202) 551-3575 or me at (202) 551-3715 with any questions on the comment.

Sincerely,

/s/ Jeffrey P. Riedler

Jeffrey P. Riedler  
Assistant Director