

March 18, 2009

Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549
Attention: Jeffrey P. Riedler

Re: American International Group, Inc —
Registration Statement on Form S-4

Dear Mr. Riedler:

On behalf of American International Group, Inc. ("AIG"), I am transmitting for filing under the Securities Act of 1933, as amended (the "Act"), a Registration Statement on Form S-4 relating to up to \$3,250,000,000 of AIG's 8.250% Notes due 2018 which AIG plans to offer in exchange for any and all of its outstanding unregistered 8.250% Notes due 2018.

AIG has sent a wire transfer to the account of the Securities and Exchange Commission with US Bank in the amount of \$181,350 for the registration filing fee and has received confirmation of its receipt.

Please direct any questions or comments regarding this filing to the undersigned at (212) 770-5123.

Very truly yours,

/s/ Kathleen E. Shannon

cc: Ann Bailen Fisher
Robert W. Reeder III
(Sullivan & Cromwell LLP)