



DIVISION OF
CORPORATION FINANCE

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

Via Facsimile and U.S. Mail

August 25, 2010

Mr. David L. Herzog
Executive Vice President and Chief Financial Officer
American International Group, Inc.
70 Pine Street
New York, New York 10270

**Re: American International Group, Inc.
Form 10-Q for the Fiscal Quarter Ended March 31, 2010
File No. 001-08787**

Dear Mr. Herzog:

We have completed our review of your Form 10-Q and have no further comments at this time.

Sincerely,

Joel Parker
Accounting Branch Chief