

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

DIVISION OF CORPORATION FINANCE

September 27, 2012

<u>Via E-mail</u> 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-Q for the Quarterly Period Ended June 30, 2012 Filed August 2, 2012 File No. 001-08787

Dear Mr. Benmosche:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jeffrey P. Riedler

Jeffrey P. Riedler Assistant Director