

American International Group, Inc.

March 16, 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 \$4,000,000,000 of AIG's 8.175% Series A-6 Junior Subordinated Debentures which AIG plans to offer in exchange for any and all of its outstanding unregistered 8.175% Series A-6 Junior Subordinated Debentures.

AIG has sent a wire transfer to the account of the Securities and Exchange Commission with US Bank in the amount of \$223,200 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)