

[American International Group, Inc.]

November 15, 2010

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

Re: American International Group, Inc. —  
Registration Statement on Form S-4 (File No. 333-169849)

Dear Mr. Riedler:

On behalf of American International Group, Inc. ("AIG"), I am transmitting for filing under the Securities Act of 1933, as amended, Amendment No. 2 to the Registration Statement on Form S-4 (File No. 333-169849) relating to up to 7,348,942 shares of AIG's common stock, par value \$2.50 per share, which AIG plans to offer in exchange, plus up to \$243,564,496 in cash, for up to 74,480,000 of its outstanding Equity Units consisting of Corporate Units.

At the appropriate time, AIG intends to request orally effectiveness of the Registration Statement. AIG is aware of its obligations under the U.S. Securities Act of 1933. Please direct any questions or comments regarding this filing to the undersigned at (212) 770-5123.

Very truly yours,

/s/ Kathleen E. Shannon

Name Kathleen E. Shannon

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