



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

DIVISION OF
CORPORATION FINANCE

Via Facsimile and U.S. Mail

August 25, 2010

Mr. Robert H. Benmosche
President and Chief Executive Officer
American International Group, Inc.
70 Pine Street
New York, New York 10270

**Re: American International Group, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Form 10-K/A for the Fiscal Year Ended December 31, 2009
Filed March 31, 2010
Form 10-K/A for the Fiscal Year Ended December 31, 2009
Filed August 24, 2010
Definitive Proxy Statement on Schedule 14A
Filed April 12, 2010
File No. 001-8787**

Dear Mr. Benmosche:

We have completed our review of your Forms 10-K and related filings and have no further comments at this time.

Sincerely,

Joel Parker
Accounting Branch Chief