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December 14, 2017

VIA EDGAR CORRESPONDENCE

Ms. Vanessa Robertson
Office of Healthcare & Insurance
Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE
Mail Stop 4720
Washington, D.C. 20549

**Re: American International Group, Inc.
Form 10-Q for the Quarterly Period Ended September 30, 2017
Filed November 3, 2017
File No. 1-08787**

Dear Ms. Robertson:

We are in receipt of your letter dated December 5, 2017 with respect to American International Group, Inc.'s ("AIG," "we," or "our") Quarterly Report on Form 10-Q for the quarterly period ended September 30, 2017 ("Form 10-Q"). This letter sets forth our response to the Staff's comment contained in your letter.

We have repeated your comment below to facilitate your review.

* * * * *

Management's Discussion and Analysis of Financial Condition and Results of Operations
Use of Non-GAAP Measures, page 73

1. "After-tax operating income attributable to AIG" and "pre-tax operating income" that you identify as non-GAAP measures appear to be titles that are the same as, or confusingly similar to, those used for GAAP financial measures and precluded by Item 10(e)(ii)(E) of Regulation S-K. As such, please confirm to us that you will revise the titles of these measures in future filings to provide an appropriate description for each measure that complies with Item 10(e).

AIG Response

We acknowledge the Staff's comment and hereby confirm that we will revise "after-tax operating income attributable to AIG" to "adjusted after-tax income attributable to AIG" and "pre-tax operating income" to "adjusted pre-tax income" in future filings, beginning with the 2017 Annual Report on Form 10-K.

If you have any questions or require any additional information, please do not hesitate to contact me at (212) 770-8111.

Very truly yours,

/s/ James J. Killerlone III

Associate General Counsel
and Assistant Secretary
American International Group, Inc.