

Via Facsimile and U.S. Mail  
Mail Stop 4720

February 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-Q for the Fiscal Quarter Ended September 30, 2009  
File No. 001-8787**

Dear Mr. Benmosche:

We have completed our review of your Form 10-Q and have no further comments at this time.

Sincerely,

Joel Parker  
Accounting Branch Chief