Via Facsimile and U.S. Mail Mail Stop 4720

November 23, 2009

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

Re: American International Group, Inc. Form 8-K filed October 23, 2009 File No. 1-8787

Dear Mr. Benmosche:

We have completed our review of your Form 8-K filed October 23, 2009 and have no further comments at this time.

Sincerely,

Jeffrey Riedler Assistant Director

cc: Kathleen E. Shannon

Senior Vice President, Secretary & Deputy General Counsel