

Via Facsimile and U.S. Mail  
Mail Stop 4720

September 25, 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 10-Q for the quarter ended June 30, 2009, as amended  
File No. 1-8787**

Dear Mr. Benmosche:

We have completed our review of your Form 10-Q for the quarter ended June 30, 2009, as amended, and have no further comments at this time.

Sincerely,

Jeffrey Riedler  
Assistant Director

cc: Kathleen E. Shannon  
Senior Vice President, Secretary & Deputy General Counsel