## VIA EDGAR CORRESPONDENCE

Mr. Jeffrey Riedler Assistant Director 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 June 30, 2011 Filed August 4, 2011 <u>File No. 001-08787</u>

Dear Mr. Riedler:

Thank you for taking the time yesterday to discuss with me your letter dated September 1, 2011 with respect to American International Group, Inc.'s Form 10-Q for the quarterly period ended June 30, 2011. As indicated on our call, we are gathering information to prepare our written response and expect to be in a position to provide a response through an EDGAR filing no later than September 30, 2011.

Thank you again for your consideration. If you have any questions or require any additional information, please do not hesitate to contact me at (212) 770-5123.

Very truly yours,

/s/ Kathleen E. Shannon Kathleen E. Shannon Senior Vice President and Deputy General Counsel