



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

April 17, 2007

Mail Stop 3561

Via Fax & U.S. Mail

Mr. Thomas W. Horton
Chief Financial Officer
AMR Corporation
4333 Amon Carter Blvd.
Fort Worth, Texas 76155

Re: AMR Corporation
Form 10-K for the year ended December 31, 2006
File No. 001-08400

American Airlines, Inc.
Form 10-K for the year ended December 31, 2006
File No. 001-02691

Dear Mr. Horton:

We have completed our review of your Forms 10-K and related filings and have no further comments at this time.

Sincerely,

David R. Humphrey
Branch Chief