

Mail Stop 4561

April 12, 2007

Daniel T. Henry
Executive Vice President and Chief Financial Officer
American Express Company
World Financial Center
200 Vesey Street
New York, New York 10285

**RE: American Express Company
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 6, 2006
File No. 1-07657**

Dear Mr. Henry,

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

Sincerely,

Kevin W. Vaughn
Branch Chief