



DIVISION OF  
CORPORATION FINANCE

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

November 14, 2014

Via E-mail

Jeffrey C. Campbell  
Executive Vice President and Chief Financial Officer  
American Express Company  
200 Vesey Street  
New York, New York 10285

**Re: American Express Company**  
**Form 10-K for the Fiscal Year Ended December 31, 2013**  
**Filed February 25, 2014**  
**File No. 1-07657**

Dear Mr. Campbell:

We refer you to our comment letter dated October 31, 2014, regarding business contacts with Cuba, Sudan and Syria. We have completed our review of this subject matter. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Suzanne Hayes  
Assistant Director  
Division of Corporation Finance