



DIVISION OF
CORPORATION FINANCE

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

January 25, 2024

Christophe Y. Le Caillec
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, 2022
Filed February 10, 2023
File No. 001-07657

Dear Christophe Y. Le Caillec:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Finance