



DIVISION OF
CORPORATION FINANCE

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

April 5, 2010

Mr. David L. Yowan
Chief Executive Officer
American Express Credit Corporation
One Christina Centre
301 North Walnut Street
Suite 1002
Wilmington, Delaware 19801

Re: American Express Credit Corporation
File No. 001-6908
Amendment Number One to Form 10-K for the fiscal year ended December 31, 2007
Form 10-K for the fiscal year ended December 31, 2008
Amendment Number One to Form 10-K for the fiscal year ended December 31, 2008
Form 10-Q for the period ended March 31, 2009
Amendment Number One to Form 10-Q for the period ended March 31, 2009
Form 10-Q for the period ended June 30, 2009
Amendment Number One to Form 10-Q for the period ended June 30, 2009
Form 8-K dated November 12, 2009
Form 10-Q for the period ended September 30, 2009

Dear Mr. Yowan:

We have completed our review of your filings. We have no further comments at this time.

Sincerely,

Michael R. Clampitt
Senior Attorney