

Via Facsimile and U.S. Mail  
Mail Stop 6010

May 11, 2009

Mr. Edward M. Liddy  
Chairman and Chief Executive Officer  
American International Group, Inc.  
70 Pine Street  
New York, New York 10270

**Re: American International Group, Inc.  
Form 8-K filed March 25, 2009  
File No. 1-8787**

Dear Mr. Liddy:

We have completed our review of your Form 8-K filed March 25, 2009 and have no further comments at this time.

Sincerely,

Jeffrey Riedler  
Assistant Director

cc: Kathleen E. Shannon  
Senior Vice President, Secretary & Deputy General Counsel