

Via Facsimile and U.S. Mail
Mail Stop 4720

September 25, 2009

Mr. Robert Benmosche
President and Chief Executive Officer
American International Group, Inc.
70 Pine Street
New York, New York 10270

**Re: American International Group, Inc.
Form 10-Q for the quarter ended June 30, 2009, as amended
File No. 1-8787**

Dear Mr. Benmosche:

We have completed our review of your Form 10-Q for the quarter ended June 30, 2009, as amended, and have no further comments at this time.

Sincerely,

Jeffrey Riedler
Assistant Director

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