



DIVISION OF  
CORPORATION FINANCE

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

August 18, 2010

Mr. Robert H. Benmosche  
President 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 on August 11, 2010**  
**File No. 001-8787**

Dear Mr. Benmosche:

We have reviewed your filing and have the following comment. In our comment we ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to this comment, we may have additional comments.

General

1. Please provide us with a detailed analysis that supports your conclusion that the agreement to sell 80 percent of American General Finance, Inc. does not constitute a material definitive agreement not made in your ordinary course of business, which would have required disclosure under Item 1.01 of Form 8-K. We note that you will recognize a pre-tax loss of approximately \$1.9 billion in the third quarter of 2010 in connection with this transaction and that over the last four quarters you reported a net loss of \$2.7 billion (second quarter of 2010), net income of \$1.5 billion (first quarter of 2010), net loss of \$8.9 billion (fourth quarter of 2009) and net income of \$455 million (third quarter of 2009). In your response, please provide us with specific details about the transaction that support your analysis.

\* \* \*

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

Robert H. Benmosche  
American International Group, Inc.  
August 18, 2010  
Page 2

1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comment, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to 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.

Please contact Sebastian Gomez Abero at (202) 551-3578 or me at (202) 551-3715 with any questions.

Sincerely,

Jeffrey Riedler  
Assistant Director