



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

DIVISION OF  
CORPORATION FINANCE

December 2, 2010

Mr. Robert H. Benmosche  
President and Chief Executive Officer  
American International Group, Inc.  
180 Maiden Lane  
New York, New York 10038

**Re: American International Group, Inc.  
Preliminary Information Statement on Schedule 14C  
Filed on November 16, 2010  
File No. 001-8787**

Dear Mr. Benmosche:

We have reviewed your response to our comments dated December 2, 2010 and have the following comment.

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

General

1. We note your response to our prior comment 2 and reissue the comment in part. Please provide the information required by Item 12(f) of Schedule 14A. We believe this information needs to be provided regardless of the fact that holders of AIG common stock are not being asked to take any action and we also believe this information is material to a shareholder's understanding of the corporate actions disclosed in the information statement.

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

Sincerely,

Jeffrey Riedler  
Assistant Director