



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0402

Mail Stop 3561

June 2, 2009

AMR Corporation
Mr. Thomas W. Horton- Executive Vice President and Chief Financial Officer
4333 Amon Carter Boulevard
Fort Worth, Texas 76155

Re: AMR Corporation
Form 10-K for the year ended December 31, 2008
Filed February 19, 2009
File No. 1-08400

American Airlines, Inc.
Form 10-K for the year ended December 31, 2008
Filed February 19, 2009
File No. 1-02691

Dear Mr. Horton:

We have completed our review of your Form 10-K along with the corresponding related filings and do not, at this time, have any further comments.

Sincerely,

David R. Humphrey
Branch Chief