

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

January 21, 2011

By U.S. Mail and Facsimile to (212) 640-1285

Daniel T. Henry Executive Vice President and Chief Financial Officer American Express Company 200 Vesey Street, World Financial Center New York, NY 10285

Re: American Express Company

Form 10-K for the Fiscal Year Ended December 31, 2009 Form 10-Q for the Fiscal Quarter Ended September 30, 2010

File No. 001-07657

Dear Mr. Henry:

We have completed our review of your Form 10-K and Form 10-Q and have no further comments at this time.

Sincerely,

Kevin W. Vaughn Accounting Branch Chief