



DIVISION OF  
CORPORATION FINANCE

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

October 12, 2018

Siddhartha Sankaran  
Executive Vice President and Chief Financial Officer  
AMERICAN INTERNATIONAL GROUP INC  
175 Water Street  
New York, New York 10038

**Re: AMERICAN INTERNATIONAL GROUP INC**  
**Form 10-K for the Year Ended December 31, 2017**  
**Filed February 16, 2018**  
**File No. 001-08787**

Dear Mr. Sankaran:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance