

Mail Stop 3561

May 23, 2008

Via Facsimile and U.S. Mail

Mr. Thomas W. Horton  
Chief Financial Officer  
AMR CORPORATION  
4333 Amon Carter Boulevard  
Fort Worth, Texas 76155

**Re: AMR Corporation  
Form 10-K for the year ended December 31, 2007  
File No. 1-08400**

**and**

**American Airlines, Inc.  
Form 10-K for the year ended December 31, 2007  
File No. 1-02691**

Dear Mr. Horton:

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

Sincerely,

David R. Humphrey  
Branch Chief