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AMERICAN INTERNATIONAL GROUP INC Form NT 10-Q

November 09, 2005

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

Washington, D.C. 20549	
FORM 12b-25	SEC FILE NUMBER 1-8787
NOTIFICATION OF LATE FILING	CUSIP NUMBER 026874107
(Check One): _ Form 10-K _ Form 20-F _ Form 11-K X 10-D _ Form N-SAR _ Form N-CSR	Form 10-Q _ Form
For Period Ended: September 30, 2005	
_ Transition Report on Form 10-K _ Transition Report on Form 20-F _ Transition Report on Form 11-K _ Transition Report on Form 10-Q _ Transition Report on Form N-SAR For the Transition Period Ended:	
Read Instruction (on back page) Before Preparing Form. Pl Nothing in this form shall be construed to imply that t verified any information contained herei	the Commission has
If the notification relates to a portion of the filing check the Item(s) to which the notification relates:	cked above, identify
PART I REGISTRANT INFORMATION American International Group, Inc.	
Full Name of Registrant	
Not applicable	
Former Name if Applicable	
70 Pine Street	
Address of Principal Executive Office (Street and Number)	
New York, New York, 10270	
City, State and Zip Code	
PART II RULES 12b-25(b) AND (c)	
If the subject report could not be filed without unreasonal	ole effort or expense

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and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

- (a) The reason described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;
- |X| (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q or subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
 - (c) The accountant's statement or other exhibit required by Rule $12b-25\,(c)$ has been attached if applicable.

PART III -- NARRATIVE

State below in reasonable detail why Forms 10-K, 20-F, 11-K, 10-Q, 10-D, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

The Quarterly Report on Form 10-Q (Form 10-Q) of American International Group, Inc. (AIG) for the period ended September 30, 2005 cannot be filed within the prescribed time period because AIG requires additional time to incorporate into its third quarter and nine month financial statements the correction of certain errors, the preponderance of which were identified during the remediation of previously disclosed material weaknesses in internal controls.

PART IV -- OTHER INFORMATION

(1) Name and telephone number of person to contact in regard to this notification

Kathleen E. Shannon	(212)	770-5123
(Name)	(Area Code)	(Telephone Number)

(2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If answer is no, identify report(s). Yes |X| No |_|

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?

Yes |X| No |_|

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

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Explanation:

Until the restatement described above is completed, no reasonable estimate can made as to the effect on AIG's results for the nine months ended September 30, 2004.

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American International Group, Inc.
----(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto authorized.

Date November 9, 2005 By: /s/ Kathleen E. Shannon

Kathleen E. Shannon Senior Vice President and Secretary

INSTRUCTION: The form may be signed by an executive officer of the registrant or by any other duly authorized representative. The name and title of the person signing the form shall be typed or printed beneath the signature. If the statement is signed on behalf of the registrant by an authorized representative (other than an executive officer), evidence of the representative's authority to sign on behalf of the registrant shall be filed with the form.

ATTENTION

Intentional misstatements or omissions of fact constitute Federal Criminal Violations (See 18 U.S.C. 1001)
