



DIVISION OF  
CORPORATION FINANCE

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

April 17, 2007

Mail Stop 3561

Via Fax & U.S. Mail

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

**Re: AMR Corporation  
Form 10-K for the year ended December 31, 2006  
File No. 001-08400**

**American Airlines, Inc.  
Form 10-K for the year ended December 31, 2006  
File No. 001-02691**

Dear Mr. Horton:

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

Sincerely,

David R. Humphrey  
Branch Chief