



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0402

Mail Stop 3561

June 2, 2009

AMR Corporation  
Mr. Thomas W. Horton- Executive Vice President and Chief Financial Officer  
4333 Amon Carter Boulevard  
Fort Worth, Texas 76155

**Re: AMR Corporation**  
**Form 10-K for the year ended December 31, 2008**  
**Filed February 19, 2009**  
**File No. 1-08400**

**American Airlines, Inc.**  
**Form 10-K for the year ended December 31, 2008**  
**Filed February 19, 2009**  
**File No. 1-02691**

Dear Mr. Horton:

We have completed our review of your Form 10-K along with the corresponding related filings and do not, at this time, have any further comments.

Sincerely,

David R. Humphrey  
Branch Chief