



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

DIVISION OF  
CORPORATION FINANCE

November 28, 2012

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

**Re: AMR Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2011**  
**Filed February 15, 2012**  
**File No. 001-08400**

**American Airlines, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2011**  
**Filed February 15, 2012**  
**File No. 001-02691**

Dear Mr. Horton:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Max A. Webb

Max A. Webb  
Assistant Director