

June 10, 2013

Weil, Gotshal & Manges LLP  
200 Crescent Court, Suite 300  
Dallas, Texas 75201  
(214) 746-7700 tel  
(214) 746-7777 fax

K&L Gates LLP  
1717 Main Street, Suite 2800  
Dallas, Texas 75201  
(214) 939-5500 tel  
(214) 939-5849 fax

Latham & Watkins LLP  
140 Scott Drive  
Menlo Park, California 94025  
(650) 328-4600 tel  
(650) 463-2600 fax

**Via EDGAR Transmission and E-Mail**

Ms. Susan Block  
Attorney-Advisor  
United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington, D.C. 20549

**Re: AMR Corporation  
Registration Statement on Form S-4  
Filed April 15, 2013  
File No. 333-187933**

Dear Ms. Block:

On behalf of our clients, AMR Corporation ("AMR") and US Airways Group, Inc. ("US Airways Group" and, together with AMR, the "parties"), please find responses to the comments of the staff of the United States Securities and Exchange Commission (the "Staff") sent to AMR in a letter dated June 6, 2013 regarding AMR's registration statement on Form S-4 (the "Registration Statement") (File No. 333-187933).

Set forth below in bold are comments from the Staff's letter. Immediately below each of the Staff's comments is AMR's response to that comment. For your convenience, each of the numbered paragraphs below corresponds to the numbered comment in the Staff's comment letter and includes the caption used in the comment letter.

**General**

**1. We note your response to our prior comment 6. Please address in a risk factor any risks related to FAA approvals required in connection with integration of American and US Airways after the Closing.**

In response to the Staff's comment, in the next pre-effective amendment of the Registration Statement, the following disclosure will be added as a new paragraph in the risk factor captioned, "AAG's business will be subject to extensive government regulation, which may result in increases in its costs, disruptions to its operations, limits on its operating flexibility, reductions in the demand for air travel, and competitive disadvantages":

Subsequent to the Closing, AAG intends to submit to the FAA a transition plan for merging the day-to-day operations of its two mainline airlines, American and US Airways, under a single operating certificate. The issuance of a single operating certificate will occur when the FAA agrees that AAG has achieved a level of integration that can be safely managed under one certificate. While the parties currently believe that such approval can be obtained within two years from the Closing, the actual time required and cost incurred to receive this approval cannot be predicted. Any delay in the grant of such approval or increase in costs beyond those presently expected could have a material adverse effect on the completion date of AAG's integration plan and receipt of the benefits expected from that plan.

**2. We note your response to our prior comment 12. Please remove any limitation on reliance, as found in the first sentence of the last paragraph. Similarly, revise the first sentence in the last paragraph in the Exhibit 8.2 opinion.**

In response to the Staff's comment, the requested revisions have been reflected in the opinions filed with Amendment No. 3 to the Registration Statement.

We are deeply appreciative of the willingness of the Staff to work with us to facilitate a review of these draft materials and more generally to endeavor to accommodate our timing desires.

If you have any questions or would like to discuss any of the responses, please do not hesitate to call Tom (212-310-8479), Mary (214-939-4906) or Tony (650-463-2643) or, if more convenient, contact us via e-mail (thomas.roberts@weil.com, mary.korby@klgates.com or tony.richmond@lw.com).

Sincerely,

/s/ Thomas A. Roberts  
Thomas A. Roberts

/s/ Mary R. Korby  
Mary R. Korby

/s/ Anthony J. Richmond  
Anthony J. Richmond

Cc: Sonia Bednarowski  
U.S. Securities and Exchange Commission

Aamira Chaudhry  
U.S. Securities and Exchange Commission

Lyn Shenk  
U.S. Securities and Exchange Commission

Gary F. Kennedy  
Senior Vice President, General Counsel  
and Chief Compliance Officer  
AMR Corporation

Stephen L. Johnson  
Executive Vice President – Corporate and  
Government Affairs  
US Airways Group, Inc.