

AMERICAN INTERNATIONAL GROUP INC

Form 8-K

December 18, 2007

**Table of Contents**

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549  
FORM 8-K**

**CURRENT REPORT  
Pursuant to Section 13 or 15(d) of The Securities Exchange Act of 1934  
Date of Report (Date of earliest event reported): December 18, 2007  
AMERICAN INTERNATIONAL GROUP, INC.**

(Exact name of registrant as specified in its charter)

**Delaware**

**1-8787**

**13-2592361**

(State or other jurisdiction  
of incorporation)

(Commission File Number)

(IRS Employer  
Identification No.)

**70 Pine Street  
New York, New York 10270**

(Address of principal executive offices)

Registrant's telephone number, including area code: **(212) 770-7000**

(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e4(c) under the Exchange Act (17 CFR 240.13e-4(c))
-

**TABLE OF CONTENTS**

Item 8.01 Other Events.

Item 9.01 Financial Statements and Exhibits.

SIGNATURES

EXHIBIT INDEX

EX-1.1: UNDERWRITING AGREEMENT

EX-4.1: FIFTH SUPPLEMENTAL INDENTURE

EX-5.1: OPINION OF SULLIVAN & CROMWELL LLP

EX-8.1: TAX OPINION OF SULLIVAN & CROMWELL LLP

EX-99.1: REPLACEMENT CAPITAL COVENANT

---

**Table of Contents**

**Item 8.01 Other Events.**

On December 18, 2007, American International Group, Inc. ( AIG ) closed the sale of \$1,100,000,000 of AIG s 7.70% Series A-5 Junior Subordinated Debentures (the Series A-5 Junior Subordinated Debentures ).

The following documents relating to the sale of the Series A-5 Junior Subordinated Debentures are filed as exhibits to this Current Report on Form 8-K:

Underwriting Agreement, dated December 11, 2007, between AIG and Citigroup Global Markets Inc., Merrill Lynch, Pierce, Fenner & Smith Incorporated, Morgan Stanley & Co. Incorporated, UBS Securities LLC and Wachovia Capital Markets, LLC as representatives of the several underwriters named therein;

Fifth Supplemental Indenture, dated December 18, 2007, between AIG and The Bank of New York, as Trustee;

Form of Series A-5 Junior Subordinated Debenture;

Opinion of Sullivan & Cromwell LLP, dated December 18, 2007, as to the validity of the Series A-5 Junior Subordinated Debentures;

Tax Opinion of Sullivan & Cromwell LLP, dated December 18, 2007; and

Replacement Capital Covenant, dated December 18, 2007.

**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits

1.1 Underwriting Agreement, dated December 11, 2007, between AIG and Citigroup Global Markets Inc., Merrill Lynch, Pierce, Fenner & Smith Incorporated, Morgan Stanley & Co. Incorporated, UBS Securities LLC and Wachovia Capital Markets, LLC, as representatives of the several underwriters named therein.

4.1 Fifth Supplemental Indenture, dated December 18, 2007, between AIG and The Bank of New York, as Trustee.

4.2 Form of Series A-5 Junior Subordinated Debenture (included in Exhibit 4.1).

5.1 Opinion of Sullivan & Cromwell LLP, dated December 18, 2007, as to the validity of the Series A-5 Junior Subordinated Debentures.

8.1 Tax Opinion of Sullivan & Cromwell LLP, dated December 18, 2007.

99.1 Replacement Capital Covenant, dated December 18, 2007.

---

**Table of Contents**

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**AMERICAN INTERNATIONAL GROUP, INC.**  
(Registrant)

Date: December 18, 2007

By: /s/ Kathleen E. Shannon

Name: Kathleen E. Shannon

Title: Senior Vice President and Secretary

---

**Table of Contents**

**EXHIBIT INDEX**

| Exhibit No. | Description  |
|-------------|--|
| 1.1         | Underwriting Agreement, dated December 11, 2007, between AIG and Citigroup Global Markets Inc., Merrill Lynch, Pierce, Fenner & Smith Incorporated, Morgan Stanley & Co. Incorporated, UBS Securities LLC and Wachovia Capital Markets, LLC, as representatives of the several underwriters named therein. |
| 4.1         | Fifth Supplemental Indenture, dated December 18, 2007, between AIG and The Bank of New York, as Trustee.   |
| 4.2         | Form of Series A-5 Junior Subordinated Debenture (included in Exhibit 4.1).  |
| 5.1         | Opinion of Sullivan & Cromwell LLP, dated December 18, 2007, as to the validity of the Series A-5 Junior Subordinated Debentures.  |
| 8.1         | Tax Opinion of Sullivan & Cromwell LLP, dated December 18, 2007.   |
| 99.1        | Replacement Capital Covenant, dated as of December 18, 2007.   |