

AMERICAN INTERNATIONAL GROUP, INC.
70 PINE STREET
NEW YORK, N.Y. 10270

PLAINTIFF'S
EXHIBIT
132

March 30, 2001

PricewaterhouseCoopers LLP
1177 Avenue of the Americas
New York, NY 10036

In connection with your audits of the consolidated financial statements of American International Group, Inc. and its subsidiaries (the "Company") as of December 31, 2000 and December 31, 1999 and for each of the three years in the period ended December 31, 2000 for the purpose of expressing an opinion as to whether such consolidated financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows of the Company in conformity with accounting principles generally accepted in the United States of America, you were previously provided with a representation letter under date of February 7, 2001. No information has come to our attention that would cause us to believe that any of those previous representations should be modified.

To the best of our knowledge and belief, no events have occurred subsequent to December 31, 2000 and through the date of this letter that would require adjustment to or disclosure in the aforementioned consolidated financial statements.



Maurice R. Greenberg
Chairman and Chief Executive Officer



Howard I. Smith
Executive Vice President and Chief Financial Officer