

UNITED STATES OF AMERICA
BEFORE THE
SECURITIES AND EXCHANGE COMMISSION

INVESTMENT COMPANY ACT OF 1940
Release No.27700/ February 16, 2007

In the Matter of :
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 :
 AMERICAN INTERNATIONAL GROUP, INC. :
 AIG EQUITY SALES CORP. :
 AIG GLOBAL INVESTMENT CORP. :
 70 Pine Street :
 New York, NY 10270 :
 :
 AIG ANNUITY INSURANCE COMPANY :
 AMERICAN GENERAL DISTRIBUTORS, INC. :
 THE VARIABLE ANNUITY LIFE INSURANCE :
 COMPANY :
 2929 Allen Parkway, L4-01 :
 Houston, TX 77019 :
 :
 AIG LIFE INSURANCE COMPANY :
 One ALICO Plaza :
 600 King Street :
 Wilmington, DE 19801 :
 :
 AIG SUNAMERICA ASSET MANAGEMENT CORP. :
 AIG SUNAMERICA CAPITAL SERVICES, INC. :
 Harborside Financial Center :
 3200 Plaza 5 :
 Jersey City, NJ 07311-4992 :
 :
 AIG SUNAMERICA LIFE ASSURANCE COMPANY :
 1999 Avenue of the Stars :
 Los Angeles, CA 90067 :
 :
 AMERICAN GENERAL EQUITY SERVICES CORP. :
 AMERICAN GENERAL LIFE INSURANCE COMPANY :
 2727 Allen Parkway :
 Houston, TX 77019 :
 :
 AMERICAN INTERNATIONAL LIFE ASSURANCE :
 COMPANY OF NEW YORK :
 80 Pine Street :
 New York, NY 10005 :

BRAZOS CAPITAL MANAGEMENT, L.P. :
 5949 Sherry Lane, Suite 1600 :
 Dallas, TX 75225 :
 :
 FIRST SUNAMERICA LIFE INSURANCE COMPANY :
 733 Third Avenue, 4th Floor :
 New York, NY 10017 :
 :
 THE UNITED STATES LIFE INSURANCE COMPANY :
 IN THE CITY OF NEW YORK :
 830 Third Avenue :
 New York, NY 10022 :
 :
 (812-13259) :
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ORDER PURSUANT TO SECTION 9(c) OF THE INVESTMENT COMPANY ACT OF 1940 EXTENDING A TEMPORARY EXEMPTION FROM SECTION 9(a) OF THE ACT

American International Group, Inc. (“AIG”), et al., filed an application on February 10, 2006, requesting temporary and permanent orders under section 9(c) of the Investment Company Act of 1940 (“Act”) exempting applicants and any other company of which AIG is or hereafter becomes an affiliated person (together, “Covered Persons”) from section 9(a) of the Act solely with respect to a securities-related injunction entered by the U.S. District Court for the Southern District of New York on or about February 21, 2006 (the “AIG Injunction”).

On February 21, 2006, the Commission issued a temporary conditional order exempting Covered Persons from section 9(a) of the Act until the Commission took final action on the application for a permanent order or, if earlier, August 21, 2006 (Investment Company Act Release No. 27227). On August 18, 2006 the Commission issued a temporary conditional order exempting Covered Persons from section 9(a) of the Act until the Commission took final action on the application for a permanent order or, if earlier, February 21, 2007 (Investment Company Act Release No. 27446).

The Commission has determined that it requires additional time to consider the issuance of a permanent order under section 9(c) of the Act.

Accordingly,

IT IS ORDERED, under section 9(c) of the Act, that the temporary conditional order is extended until the date on which the Commission takes final action on the application for a permanent order exempting applicants from section 9(a) with respect to the AIG Injunction or, if earlier, August 21, 2007.

By the Commission.

Nancy M. Morris
Secretary