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April 08, 2013

Isabella Goren  
Senior Vice President & Chief Financial Officer  
AMR Corporation  
PO Box 619616  
Dallas/Ft. Worth Airport, TX 75261-9616

Ms. Goren:

1. This agreement (together with all attachments hereto, the "Agreement") confirms the engagement of Ernst & Young LLP ("we" or "EY") by the Audit Committee of AMR Corporation ("AMR") to audit the Company's financial statements of AMR and American Airlines, Inc. ("American") (AMR and American to be collectively referred to as the "Company") and its internal control over financial reporting (the "integrated audit") subsequent to the Company filing a petition for relief under chapter 11 ("Chapter 11") of title 11 of the United States Code (the "Bankruptcy Code") on November 29, 2011, with the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"). As part of the integrated audit, we will audit and report on the consolidated financial statements of the Company for the year ended December 31, 2013 (the "audit of the financial statements"). We also will audit and report on the effectiveness of the Company's internal control over financial reporting as of December 31, 2013 (the "audit of internal control"). In addition, we will review the Company's unaudited interim financial information before the Company files its Form 10-Q. We also may, at the request of management, provide other audit-related services such as research and/or accounting consultation services related to periodic accounting consultations held with management, which are more fully described herein. All of the services described in this paragraph are referred to collectively as either the "Audit Services" or the "audit." Our performance of Audit Services or any other services contemplated under this engagement is contingent upon the Bankruptcy Court's approval of our retention in accordance with the terms and conditions that are set forth in this Agreement. This Agreement shall be effective as of March 1, 2013.

#### **Integrated audit responsibilities and limitations**

2. The objective of the audit of the financial statements is to express an opinion on whether the consolidated financial statements are presented fairly, in all material respects, in conformity with U.S. generally accepted accounting principles. The objective of the audit of internal control is to express an opinion on the effectiveness of internal control over financial reporting. Should conditions not now anticipated preclude us from completing either the audit of the financial statements or the audit of internal control and issuing our reports

thereon, we will advise the Audit Committee, management, and Bankruptcy Court promptly and take such action as we deem appropriate.

3. We will conduct the integrated audit in accordance with the standards of the Public Company Accounting Oversight Board (the "PCAOB"). Those standards require that we obtain reasonable, rather than absolute, assurance that the consolidated financial statements are free of material misstatement, whether caused by error or fraud, and that the Company maintained, in all material respects, effective internal control over financial reporting as of the date specified in management's assessment. As management is aware, there are inherent limitations in the audit process, including, for example, selective testing and the possibility that collusion or forgery may preclude the detection of material error, fraud or illegal acts. Accordingly, there is some risk that a material misstatement of the financial statements or a material weakness in internal control over financial reporting would remain undetected. Also, an audit of the financial statements is not designed to detect error or fraud that is immaterial to the consolidated financial statements. Similarly, an audit of internal control is not designed to detect deficiencies in internal control over financial reporting that, individually or in combination, are less severe than a material weakness.
4. We will consider the Company's internal control over financial reporting in determining the nature, timing and extent of our audit procedures for the purpose of expressing our opinion on: (1) the consolidated financial statements and (2) the effectiveness of internal control over financial reporting. Our report on internal control relates to the effectiveness of the Company's internal control over financial reporting as a whole, and not to the effectiveness of each individual internal control component.
5. In accordance with professional standards, we will communicate certain matters related to the planning, conduct and results of the audit to the Audit Committee, and also may make certain inquiries of the Audit Committee.
6. In accordance with the rules and regulations of the SEC, the Company may be required, or may elect, to submit an interactive data exhibit that presents its consolidated financial statements in eXtensible Business Reporting Language (XBRL) format. Management is responsible for the completeness, accuracy and consistency of its XBRL data. The standards of the PCAOB and the rules and regulations of the SEC do not require that we perform, and we will not perform, procedures related to the interactive data exhibits to the Company's reports or registration statements, or to the related viewable interactive data, as part of the Audit Services. Unlike other information in documents containing the audited financial statements (e.g., Management's Discussion and Analysis), we are not required to read the XBRL submission for material inconsistencies with the information or manner of its presentation appearing in the financial statements as part of our audit procedures. Any services related to the Company's interactive data would be subject to a separate engagement pre-approved by the Audit Committee as described in paragraph 7, and subject to Bankruptcy Court approval.

7. We will obtain pre-approval from the Audit Committee for any services we are to provide to the Company pursuant to the Audit Committee's pre-approval process, policies, and procedures, in accordance with the standards and rules of the SEC and PCAOB. We also will communicate at least annually with the Audit Committee on independence matters as required by the rules of the PCAOB. We will communicate annually with the Audit Committee and provide a report on certain matters as specified in the Corporate Governance Standards of the New York Stock Exchange.
8. We will inform the Chair of the Audit Committee and management if the Audit Services are selected for inspection by the PCAOB. We are required by law to produce our workpapers for their inspection. We also will communicate any written findings as a result of such inspection and all remedial actions taken by EY in response to such findings. Upon request, we will provide the Audit Committee and the Company with a copy of any publicly available inspection reports on EY issued by the PCAOB, but we will not provide any confidential inspection reports issued by the PCAOB to EY, the confidentiality of which is provided for in the Sarbanes-Oxley Act of 2002 and the PCAOB's inspection rules.
9. If we determine that there is evidence that fraud or possible illegal acts may have occurred, we will bring such matters to the attention of the appropriate level of management. If we become aware of fraud involving senior management or fraud (whether committed by senior management or other employees) that causes a material misstatement of the consolidated financial statements, we will report this matter directly to the Audit Committee. We will determine that the Audit Committee and the appropriate members of management are adequately informed of illegal acts that come to our attention unless they are clearly inconsequential. We also will inform the Audit Committee and appropriate members of management of misstatements other than those that are clearly trivial noted during our audit procedures.
10. We will communicate in writing to management and the Audit Committee all material weaknesses in internal control over financial reporting identified during the integrated audit, including those that were remediated during the audit. The identification of a material weakness that remains uncorrected as of the date of management's assessment will cause us to express an adverse opinion on the effectiveness of the Company's internal control over financial reporting. We will consider whether there are any deficiencies, or combinations of deficiencies, that have been identified during the audit that are significant deficiencies and will communicate such deficiencies, including those that were remediated during the audit, in writing, to the Audit Committee. In addition, we will communicate any significant deficiencies and material weaknesses communicated to management and to the Audit Committee in previous audits that have not yet been remediated. We also will communicate to management in writing all internal control deficiencies (that is, those deficiencies in internal control over financial reporting that are of a lesser magnitude than material weaknesses) identified during the integrated audit and not previously communicated by us or by others, and will inform the Audit Committee when such a communication has been made. In addition, if we conclude that the Audit Committee's oversight of the Company's

external financial reporting and internal control over financial reporting is ineffective, we will communicate our conclusion in writing to the Board of Directors.

11. It is expected that we will issue reports on the following:

- Consolidated balance sheets at December 31, 2013 and 2012, and the related consolidated statements of operations, stockholders' deficit, cash flows, comprehensive income, and financial statement schedules for each of the three years in the period ending December 31, 2013, for inclusion in AMR's and American's Annual Report on Form 10-K for fiscal year 2013.
- The effectiveness of internal control for inclusion in AMR's and American's Annual Reports on Form 10-K for fiscal year 2013.
- Re-issuance of the opinion on the consolidated financial statements of American for 2013 and 2012 to be included in regulatory and local tax filings in San Juan, Puerto Rico.
- Consolidated balance sheets at December 31, 2012 and 2011, and the related consolidated statements of operations, stockholder's equity and cash flows for each of the three years in the period ending December 31, 2012 of AMR Eagle Holding Corporation ("Eagle Holdings").
- Consolidated balance sheet as of December 31, 2012 and the related consolidated statements of operations, stockholder's equity and cash flows for the year ended December 31, 2012 of Executive Airlines, Inc. ("Executive Airlines").
- Balance sheet as of December 31, 2012 and the related statement of operations, stockholders equity and cash flows for the year ended December 31, 2012 of Executive Ground Services, Inc. ("Executive Ground").
- Independent Accountants' Report on Applying Agreed-Upon-Procedures for American's Statement of Immigration User Fees Collected and Remitted for the year ended December 31, 2013 and 2012.
- Independent Auditor's Report Schedules of Passenger Facility Charges Collected, Withheld, Refunded/Exchanged, and Remitted by American for the year and each quarter during the year ended December 31, 2013 and 2012.
- Special-purpose statement of the Net Revenue Amount for American for the twelve months ended March 31, 2012 and twelve months ended March 31, 2013 in accordance with the Alliance Standard Accounting Principles as set forth in Appendix 2 to the Revenue Sharing Agreement between American and Japan Airlines and the Joint Business Agreement.

- Special-purpose statement of the Net Revenue Amount for American for the twelve months ended December 31, 2011 and December 31, 2012 in accordance with the Alliance Standard Accounting Principles as set forth in the Revenue Sharing Agreement between American, British Airways, Plc, Open Skies, and Iberia Lineas Aereas de Espana, S.A.

#### **Reviews of unaudited interim financial information**

12. Our review of the Company's unaudited interim financial information will be performed in accordance with the applicable standards of the PCAOB.
13. A review of interim financial information consists principally of performing analytical procedures and making inquiries of management responsible for financial and accounting matters. It involves a review of the condensed financial information included in the filing on Form 10-Q and does not include any earlier earnings releases or other such communications. A review is substantially less in scope than an audit conducted in accordance with the standards of the PCAOB, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we will not express an opinion on the interim financial information.
14. A review includes obtaining sufficient knowledge of the Company's business and its internal control as it relates to the preparation of both annual and interim financial information to: identify the types of potential material misstatements in the interim financial information and consider the likelihood of their occurrence; and select the inquiries and analytical procedures that will provide us with a basis for communicating whether we are aware of any material modifications that should be made to the interim financial information for it to conform with U.S. generally accepted accounting principles.
15. A review is not designed to provide assurance on internal control or to identify significant deficiencies. However, we will communicate to the Audit Committee any significant deficiencies noted during our review procedures.
16. If, during our review procedures, we determine that there is evidence that fraud or possible illegal acts may have occurred, we will bring such matters to the attention of the appropriate level of management. If we become aware of fraud involving senior management or fraud (whether committed by senior management or other employees) that causes a material misstatement of the interim financial information, we will report this matter directly to the Audit Committee. We will determine that the Audit Committee and the appropriate members of management are adequately informed of illegal acts that come to our attention unless they are clearly inconsequential. We also will inform the Audit Committee and appropriate members of management of misstatements other than those that are clearly trivial noted during our review procedures.

### **Management's responsibilities and representations**

17. The consolidated financial statements (including disclosures), unaudited interim financial information, and management's assessment of the effectiveness of internal control over financial reporting are the responsibility of management. Management is responsible for establishing and maintaining effective internal control over financial reporting relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, for properly recording transactions in the accounting records, for safeguarding assets, and for the overall fair presentation of the consolidated financial statements and unaudited interim financial information in conformity with U.S. generally accepted accounting principles. Management also is responsible for the identification of, and for the Company's compliance with, laws and regulations applicable to its activities.
18. Management is responsible for adjusting the consolidated financial statements and unaudited interim financial information to correct material misstatements and for affirming to us in its representation letter that the effects of any uncorrected misstatements aggregated by us during the applicable Audit Services and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the consolidated financial statements and unaudited interim financial information taken as a whole.
19. Management is responsible for apprising us of all allegations involving financial improprieties received by management or the Audit Committee (regardless of the source or form and including, without limitation, allegations by "whistle-blowers"), and for providing us full access to these allegations and any internal investigations of them, on a timely basis. Allegations of financial improprieties include allegations of manipulation of financial results by management or employees, misappropriation of assets by management or employees, intentional circumvention of internal controls, inappropriate influence on related party transactions by related parties, intentionally misleading EY, or other allegations of illegal acts or fraud that could result in a misstatement of the financial statements or otherwise affect the financial reporting of the Company. If the Company limits the information otherwise available to us under this paragraph (based on the Company's claims of attorney/client privilege, work product doctrine or otherwise), the Company will immediately inform us of the fact that certain information is being withheld from us. Any such withholding of information could be considered a restriction on the scope of the audit and may prevent us from opining on the Company's financial statements or internal control over financial reporting; alter the form of report we may issue on such financial statements or internal control over financial reporting; prevent us from consenting to the inclusion of previously issued auditor's reports in future Company filings; or otherwise affect our ability to continue as the Company's independent registered public accounting firm. We will disclose any such withholding of information to the Audit Committee.
20. Management is responsible for performing an evaluation and making an assessment of the effectiveness of the Company's internal control over financial reporting as of the end of the Company's most recent fiscal year, based on a suitable, recognized control framework. In

connection with its assessment of internal control over financial reporting, management will affirm to us in its representation letter that it has disclosed to us all deficiencies in the design or operation of internal control over financial reporting identified as part of its evaluation, including separately disclosing to us all such deficiencies that management believes to be significant deficiencies or material weaknesses in internal control over financial reporting.

21. Management is responsible for providing us access to: all information of which management is aware that is relevant to the Audit Services, such as records, documentation and other matters to complete the Audit Services on a timely basis; additional information that we may request from management for purposes of the audit; and unrestricted access to persons within the Company from whom we determine it necessary to obtain audit evidence. Management's failure to do so may cause us to delay our report, modify our procedures, or even terminate the Audit Services.
22. As required by professional standards, we will make specific inquiries of management about the representations contained in the consolidated financial statements and unaudited interim financial information and management's assessment of the effectiveness of internal control over financial reporting. Professional standards also require that, at the conclusion of the applicable Audit Services, we obtain representation letters from certain members of management about these matters and to represent that management has fulfilled its responsibilities as set out in this Agreement, including that all material transactions have been recorded in the accounting records and are reflected in the financial statements and unaudited interim financial information. The responses to those inquiries, the written representations, and the results of our procedures comprise evidence on which we will rely in completing the applicable Audit Services.
23. Management agrees to cause all of the Company's foreign subsidiaries and affiliates included in the Company's consolidated financial statements to provide any authorization, to the fullest extent permissible under applicable law, necessary to permit compliance with requests by the SEC or the PCAOB for production of documents or information in a foreign public accounting firm's, associated person's or EY's possession, custody or control that was obtained in the conduct of audit services by such firm or person. In addition, the Company hereby waives, to the fullest extent permissible under applicable law, the rights provided under any laws, regulations, professional standards, or other provisions that might restrict the ability of any foreign public accounting firm, any associated person, or EY, to comply with requests by the SEC or the PCAOB for production of documents or information in such foreign public accounting firm's, associated person's or EY's possession, custody or control that was obtained in the conduct of audit services by such foreign firm or person, and consents, to the fullest extent permissible under applicable law, to action taken in furtherance of the foregoing by any foreign public accounting firm, associated person or EY.
24. In connection with the regulatory and local tax filings in San Juan, Puerto Rico, management of the Company is responsible for the manner in which it utilizes the consolidated audited financial statements of the Company and related audit opinion issued by the EY San Juan,

Puerto Rico office in complying with the various laws and regulations in Puerto Rico regarding the filings with the Municipal Revenue Collection Center and the applicable municipalities of audited financial statements annually with the Department of State and along with the Company's Puerto Rico income tax return. We understand management of the Company believes the requirements indicated by Sec. 15.01 and 15.03 of the General Corporation Law of 1005 of Puerto Rico and by Sec. 1018(c) and 1234(a)(3) of the Puerto Rico Internal Revenue Code of 1994 do not required the Company to file branch financial statements of the Company's operations in Puerto Rico. The Company agrees to waive any claim against EY or the San Juan, Puerto Rico office of EY arising out of the Company's usage of the Company's consolidated audited financial statements and the related audit opinion issued by the EY San Juan, Puerto Rico office, with respect to the Company's filing position in Puerto Rico as discussed above.

25. Management shall make appropriate inquiries of the Company's officers and directors to determine whether any business relationships exist between any such officer or director (or any entity for or of which such an officer or director acts in a similar capacity) and EY or any other member firm of the global Ernst & Young organization (any of which, an "EY Firm", and to the extent such firms are disclosed by EY to the Company), other than one pursuant to which an EY Firm performs professional services.
26. Management shall discuss any independence matters with EY that, in management's judgment, could bear upon EY's independence.
27. The Staff of the SEC has publicly stated that auditors and public companies share responsibility for compliance with auditor independence rules. Accordingly, the Company shall provide to EY information about the entities over which the Company has direct or indirect control or significant influence or which otherwise qualify as the "audit client" under Regulation S-X. The Company understands that EY will use this information to assess its independence in this engagement.
28. The Company shall be responsible for its personnel's compliance with the Company's obligations under this Agreement.

#### **Fees and billings**

29. Our fees for the Audit Services for the reports referenced above will be as follows and further described in Exhibit A:

Audit Service	Fee
2013 Financial Statement Audit for AMR and American which includes: <ul style="list-style-type: none"> <li>• Opinion on the effectiveness of internal control</li> <li>• Quarterly reviews</li> <li>• Independent Accountants' Report on Applying Agreed-Upon-Procedures for American's Statement of Immigration User Fees</li> </ul>	\$1,962,000



Audit Service	Fee
<p>Collected and Remitted for the year ended December 31, 2013</p> <ul style="list-style-type: none"> <li>• Independent Auditor's Report Schedules of Passenger Facility Charges Collected, Withheld, Refunded/Exchanged, and Remitted by American for the year and each quarter during the year ended December 31, 2013</li> <li>• Issuance of the opinion on the consolidated financial statements of American as of December 31, 2013 to be included in regulatory and local tax filings in San Juan, Puerto Rico</li> </ul>	
<p>2012 Financial Statement Audit for Eagle Holdings including the statutory audit of Executive Airlines and Executive Ground</p>	<p>\$430,000</p>
<p>Special-purpose statement of the Net Revenue Amount for American for the twelve months ended March 31, 2012 and twelve months ended March 31, 2013 in accordance with the Alliance Standard Accounting Principles as set forth in Appendix 2 to the Revenue Sharing Agreement between American and Japan Airlines and the Joint Business Agreement</p>	<p>Rate per hour</p>
<p>Special-purpose statement of the Net Revenue Amount for American for the period ended December 31, 2011 and December 31, 2012 in accordance with the Alliance Standard Accounting Principles as set forth in the Revenue Sharing Agreement between American, British Airways, Plc, Open Skies, and Iberia Lineas Aereas de Espana, S.A.</p>	<p>Rate per hour</p>
<p>To the extent additional alliance agreements are entered into with other carriers, audit procedures performed in connection with the related agreements</p>	<p>Rate per hour</p>
<p>Technical accounting consultations for out of scope work related to the financial statement audits and quarterly reviews</p>	<p>Rate per hour</p>
<p>Technical accounting consultations for out of scope work related to the reorganization</p>	<p>Rate per hour</p>

Fees for work that is required by or in connection with the Bankruptcy Code and Bankruptcy Rules, such as connections checking, employment application preparation and fee application services, shall be billed at the same hourly rates set forth in Exhibit A for "Technical Accounting consultations for Out of Scope Work Related to the Reorganization"

Our actual fees may exceed the amounts above based on changes to the business (e.g., nature of the business or change in business entities) or out-of-scope work. Our fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs imposed in respect of the Audit Services, all of which the Company shall pay (other than taxes imposed on our income generally).

30. In addition, the Company shall reimburse us for direct expenses incurred in connection with the performance of the Audit Services. Direct expenses include reasonable and customary out-of-pocket expenses such as travel, meals, accommodations and other expenses specifically related to this engagement. Air travel will only be reimbursed to the extent such travel is flown on American or American Eagle Airlines, Inc. for AMR related business, and will be purchased directly from American. EY may receive rebates in connection with certain purchases, which are used to reduce charges that EY would otherwise pass on to its clients.
31. We will submit an itemized and detailed billing statement, consistent with Exhibit A and we will request payment of our fees and expenses, in accordance with the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), the Local Rules for the United States Bankruptcy Court for the Southern District of New York (the "Local Rules") and any relevant administrative orders of the Bankruptcy Court. We will submit our invoices as the work progresses and payment of them will be made in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules and any relevant administrative orders allow. We acknowledge that payment of our fees and expenses hereunder is subject to (i) the jurisdiction and approval of the Bankruptcy Court under Sections 330 and 331 of the Bankruptcy Code, any order of the Bankruptcy Court approving the retention of EY and the U.S. Trustee Guidelines, (ii) any applicable fee and expense guidelines and/or orders, and (iii) any requirements governing interim and final fee applications, provided that the Company will seek pre-approval by the Bankruptcy Court of fixed fees described herein under Section 328 of the Bankruptcy Code, and in the event such approval is obtained such Services shall not be subject to the requirements of Section 330 or requirements for detailed time submissions in fee applications.
32. Our pricing and schedule of performance are based upon, among other things, our preliminary review of the Company's records and the representations Company personnel have made to us, the Company's documentation of internal control over financial reporting, the procedures the Company performs to support management's assessment of the effectiveness of internal control over financial reporting and the results of our audit procedures. Our estimates also are dependent upon the Company's personnel providing a reasonable level of assistance during the integrated audit if further explanation is necessary, state specifics. Should our assumptions with respect to these matters be incorrect or should the documentation of internal control, results of our procedures, condition of records, degree of cooperation, extent of procedures performed by the Company to support management's assessment or other matters beyond our reasonable control require additional commitments by us beyond those upon which our estimates are based, we may adjust our fees, subject to Bankruptcy Court approval, and planned completion dates. Fees for certain special audit-

related projects, such as proposed business combinations or research and/or consultation on special business or financial issues, will be billed separately from the fees referred to above, and will be the subject of other written agreements, which shall be subject to Bankruptcy Court approval

33. If we are requested or authorized by the Company or are required by government regulation, subpoena or other legal process to produce our documents or our personnel as witnesses with respect to our engagements for the Company, the Company will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests. If the Audit Services performed for the Company are selected for inspection by the PCAOB, the professional time and expenses incurred related to the routine inspection activity and any related remediation work will be billed as incurred.

#### **Other matters**

34. From time to time, and depending on the circumstances, (1) we may subcontract portions of the Audit Services to other EY Firms (listed at [www.ey.com](http://www.ey.com)), who may deal with the Company or its affiliates directly, although EY alone will remain responsible to you for the Audit Services, and (2) personnel (including non-certified public accountants) from an affiliate of EY or another EY Firm or any of their respective affiliates, or from independent third-party service providers (including independent contractors), may participate in providing the Audit Services. In addition, third-party service providers may perform services for EY or another EY Firm in connection with the Audit Services. Unless prohibited by applicable law, we may provide Company Information to other EY Firms and their personnel, as well as third-party service providers acting on our or their behalf, who may collect, use, transfer, store or otherwise process (collectively, "Process") it in various jurisdictions in which they operate to facilitate performance of the Audit Services, to comply with regulatory requirements, to check conflicts, to provide financial accounting and other administrative support services, or for quality and risk management purposes. We shall be responsible to you for maintaining the confidentiality of Company Information, regardless of where or by whom such information is Processed on our behalf. Either EY or the Company may use electronic media to correspond or transmit information relating to the Audit Services, and such use will not, in itself, constitute a breach of any confidentiality obligations.
35. The Company shall not, during the term of this Agreement and for 12 months following its termination for any reason, without the prior written consent of EY, solicit for employment or a position on its Board of Directors, or hire or appoint to its Board of Directors, any current or former partner, principal, or professional employee of EY, any affiliate thereof, any other EY Firm or any of their respective affiliates if any such professional either: (i) performed any audit, review, attest, or related service for or relating to the Company at any time (a) since the date on which the Company filed its most recent periodic annual report with the SEC (or, since the beginning of the most recent fiscal year to be covered by the Company's first such report, if applicable) or (b) in the 12 months ended on that date; or

(ii) influences EY's operations or financial policies or has any capital balances or any other continuing financial arrangement with EY.

36. EY shall remain fully responsible for the Audit Services and for all of its other responsibilities, covenants and obligations under this Agreement, notwithstanding that we may subcontract portions of the Audit Services to other EY Firms or that other EY Firms may participate in the provision of the Audit Services. The Company may not make a claim or bring proceedings relating to the Audit Services or otherwise under this Agreement against any other EY Firm and EY shall not contest its responsibility for the Audit Services on the basis that any of them were performed by another EY Firm. The Company shall make any claim or bring proceedings only against EY. This paragraph is intended to benefit the other EY Firms, which shall be entitled to enforce it. Each EY Firm is a separate legal entity.
37. If we Process Company information that can be linked to specific individuals ("Personal Data"), we will Process it in accordance with paragraph 34 of this Agreement, as well as applicable law and professional regulations, including, where applicable, the European Union Safe Harbor program of the U.S. Department of Commerce, in which EY participates. We will require any service provider that Processes Personal Data on our behalf to adhere to such requirements. If any Company information is protected health information under the Health Insurance Portability and Accountability Act, as amended, this Agreement is deemed to incorporate all of the terms otherwise required to be included in a business associate contract relating to such information. The Company warrants that it has the authority to provide the Personal Data to EY in connection with the performance of the Audit Services and that the Personal Data provided to us has been Processed in accordance with applicable law.
38. In order to provide the Audit Services, we may need to access Personal Data consisting of protected health information, financial account numbers, Social Security or other government-issued identification numbers, or other data that, if disclosed without authorization, would trigger notification requirements under applicable law ("Restricted Personal Data"). In the event that we need access to such information, you will consult with us on appropriate measures (consistent with professional standards applicable to us) to protect the Restricted Personal Data, such as deleting or masking unnecessary information before it is made available to us, encrypting any data transferred to us, or making the data available for on-site review at a Company site. You will provide us with copies of any Restricted Personal Data only in accordance with mutually agreed protective measures.
39. By your signature below, you confirm that the Company, through its Board of Directors, has authorized the Audit Committee to enter into this Agreement on the Company's behalf and that you have been expressly authorized by the Audit Committee to execute this Agreement on behalf of, and to bind, the Company. In addition, you confirm that management agrees to, acknowledges, and understands its responsibilities as outlined in "Management's responsibilities and representations." Either EY or the Company may execute this Agreement (and any supplements or modifications hereto) by electronic means, and each of EY and the Company may sign a different copy of the same document.

40. EY retains ownership in the workpapers compiled in connection with the performance of the Audit Services.
41. James Bradow will be the Audit Partner responsible for the provision of our audit services. Scott Graham, Partner, Rusty McClendon, Senior Manager, Hannah Quach, Manager, Albert Garza, Manager, and Meredith Stohner, Manager, will work closely with management in performing all required Audit Services. If one or more of these individuals ceases to provide audit services to the Company pursuant to this Agreement, EY will so advise the Company and, if that professional is replaced, provide the Company with the name of that professional's replacement. Other partners and staff, not identified herein, may be utilized as required to conduct our work in an efficient manner.
42. Any controversy or claim with respect to, in connection with, arising out of, or in any way related to this Agreement or the services provided hereunder (including any such matter involving any parent, subsidiary, affiliate, successor in interest or agent of Company or its subsidiaries or of EY) shall be brought in the Bankruptcy Court or the applicable district court (if such district court withdraws the reference) and the parties to this Agreement, and any and all successors and assigns thereof, consent to the jurisdiction and venue of such court as the sole and exclusive forum (unless such court does not have jurisdiction and venue of such claims or controversies) for the resolution of such claims, causes of action or lawsuits. The parties to this Agreement, and any and all successors and assigns thereof, hereby waive trial by jury, such waiver being informed and freely made. If the Bankruptcy Court, or the district court upon withdrawal of the reference, does not have or retain jurisdiction over the foregoing claims or controversies, the parties to this Agreement and any and all successors and assigns thereof, agree to submit first to nonbinding mediation; and, if mediation is not successful, then to binding arbitration, in accordance with the dispute resolution procedures as set forth in the attachment to this Agreement, which is incorporated herein by reference. Judgment on any arbitration award may be entered in any court having proper jurisdiction. The foregoing is binding upon Company, EY and any and all successors and assigns thereof.
43. If any portion of this Agreement is held to be void, invalid, or otherwise unenforceable, in whole or part, the remaining portions of this Agreement shall remain in effect. This Agreement applies to all Audit Services, including any such services performed or begun before the date of this Agreement.
44. To the extent that EY agrees to perform Audit Services for a subsequent fiscal year, and subject to Bankruptcy Court approval, the terms and conditions set forth in this Agreement shall apply to the performance of such Audit Services, except as specifically modified, amended or supplemented in writing by the parties. Changes in the scope of the Audit Services, and estimated fees for such services in subsequent fiscal years will be communicated in supplemental agreements. This agreement may be terminated at any time by the Company or EY but in any event this Agreement will expire upon the effective date of the Company's confirmed plan of reorganization, or liquidation of the Company's assets under Chapter 11 or 7 of the Bankruptcy Code, or otherwise. Upon any termination of the

Audit Services or this Agreement, the Company shall pay EY for all work-in-progress, Audit Services already performed and expenses incurred by us up to and including the effective date of such termination. The provisions of this Agreement that give either of us rights or obligations beyond its termination including, without limitation, paragraph 37, shall continue indefinitely following the termination of this Agreement and shall survive completion of the Company's bankruptcy whether through a confirmed plan of reorganization under Chapter 11, liquidation of the Company's assets under Chapter 7 of the Bankruptcy Code, or otherwise.

45. By agreement to the provision of the Audit Services, we are not providing a guarantee to you that our performance of those services pursuant to the terms and conditions set forth in this Agreement will guarantee your successful reorganization under Chapter 11.

EY appreciates the opportunity to be of assistance to the Company. If this Agreement accurately reflects the terms on which the Company has agreed to engage EY, please sign below on behalf of the Company and return it to Jim Bradow, Coordinating Partner.

Very truly yours,

*Ernst + Young LLP*

Agreed and accepted by:

AMR Corporation and  
American Airlines, Inc.

By:

*Isabella Goren*

Isabella Goren

Senior Vice President and Chief Financial Officer

Exhibit A

2013 FINANCIAL STATEMENT AUDIT FOR AMR AND AMERICAN

Fixed fee arrangement of \$1,962,000 payable as follows

<i>Progress billing</i>	<i>Amount</i>
April 15, 2013	\$ 196,000
May 1, 2013	196,000
June 1, 2013	196,000
June 15, 2013	196,000
August 1, 2013	196,000
September 1, 2013	196,000
October 1, 2013	196,000
November 1, 2013	196,000
December 1, 2013	196,000
January 1, 2014	198,000
	<u>\$ 1,962,000</u>

2012 FINANCIAL STATEMENT AUDIT FOR AMR EAGLE HOLDING

Fixed fee arrangement of \$430,000 payable as follows

<i>Progress billing</i>	<i>Amount</i>
April 15, 2013	\$ 110,000
May 1, 2013	110,000
June 1, 2013	110,000
July 1, 2013	100,000
	<u>\$ 430,000</u>

AUDIT OF THE SPECIAL-PURPOSE STATEMENT OF THE NET REVENUE AMOUNT FOR AMERICAN AIRLINES INC. FOR THE PACIFIC ALLIANCE FOR THE TWELVE MONTHS ENDED MARCH 31, 2013 AND MARCH 31, 2012; AND PROFESSIONAL SERVICES RELATED TO ALLIANCE AGREEMENTS ENTERED INTO BETWEEN AMERICAN AIRLINES, INC. AND OTHER CARRIERS (E.G., NEW ALLIANCE AGREEMENTS)

Fees will be based on time that our professionals spend performing them, while the related audit services are being performed. The rates by level of professional are as follows:

<i>Title</i>	<i>Rate per Hour</i>
Partner	\$525
Senior Manager	\$465
Manager	\$355
Senior	\$273
Staff	\$182

AGREED UPON PROCEDURES FOR THE SPECIAL-PURPOSE STATEMENT OF THE NET REVENUE AMOUNT FOR AMERICAN AIRLINES INC. FOR THE TRANSATLANTIC ALLIANCE FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012 AND DECEMBER 31, 2011

Fees will be based on time that our professionals spend performing them, while the related audit services are being performed. The rates by level of professional are as follows:

<i>Title</i>	<i>Rate per Hour</i>
Partner	\$505
Senior Manager	\$445
Manager	\$338
Senior	\$263
Staff	\$172



TECHNICAL ACCOUNTING CONSULTATIONS FOR OUT OF SCOPE WORK RELATED TO THE FINANCIAL STATEMENT AUDIT AND QUARTERLY REVIEWS

These fees are related to audit services outside of the scope of the 2013 financial statement audit and quarterly reviews. These services are related to transactions that are not contemplated in a routine audit including divestitures, asset acquisitions, unusual transactions or consideration of new accounting standards.

Consistent with our pre-petition arrangement, fees for these services will be based on time that our professionals spend performing them, as adjusted on July 1 each year, while the related audit services are being performed. The rates by level of professional are as follows:

<i>Title</i>	<i>Rate per Hour</i>
Partner	\$697
Executive Director	\$630
Senior Manager	\$600
Manager	\$475
Senior	\$370
Staff	\$242

TECHNICAL ACCOUNTING CONSULTATIONS RELATED TO REORGANIZATION

These fees are related to audit services associated with the Company's reorganization filing. Accounting consultations relate to the presentation of liabilities subject to compromise, reorganization expenses and financial statement disclosures. Services also relate to accounting consultations regarding fresh start accounting and for work that is required by or in connection with the Bankruptcy Code and Bankruptcy Rules, such as connections checking, employment application preparation and fee application services.

Fees for these services will be based on time that our professionals spend performing them, as adjusted on July 1 each year, while the related audit services are being performed. The rates by level of professional are as follows:

<i>Title</i>	<i>Rate per Hour</i>
Partner	\$505
Executive Director	\$475
Senior Manager	\$445
Manager	\$338
Senior	\$263
Staff	\$172

## **Dispute resolution procedures**

### **Mediation**

A party shall submit a dispute to mediation by written notice to the other party or parties. The mediator shall be selected by the parties. If the parties cannot agree on a mediator, the International Institute for Conflict Prevention and Resolution ("CPR") shall designate a mediator at the request of a party. Any mediator must be acceptable to all parties and must confirm in writing that he or she is not, and will not become during the term of the mediation, an employee, partner, executive officer, director, or substantial equity owner of any Ernst & Young audit client.

The mediator shall conduct the mediation as he/she determines, with the agreement of the parties. The parties shall discuss their differences in good faith and attempt, with the mediator's assistance, to reach an amicable resolution of the dispute. The mediation shall be treated as a settlement discussion and shall therefore be confidential. The mediator may not testify for either party in any later proceeding relating to the dispute. The mediation proceedings shall not be recorded or transcribed.

Each party shall bear its own costs in the mediation. The parties shall share equally the fees and expenses of the mediator.

If the parties have not resolved a dispute within 90 days after written notice beginning mediation (or a longer period, if the parties agree to extend the mediation), the mediation shall terminate and the dispute shall be settled by arbitration. In addition, if a party initiates litigation, arbitration, or other binding dispute resolution process without initiating mediation, or before the mediation process has terminated, an opposing party may deem the mediation requirement to have been waived and may proceed with arbitration.

### **Arbitration**

The arbitration will be conducted in accordance with the procedures in this document and the CPR Rules for Non-Administered Arbitration ("Rules") as in effect on the date of the Agreement, or such other rules and procedures as the parties may agree. In the event of a conflict, the provisions of this document will control.

The arbitration will be conducted before a panel of three arbitrators, to be selected in accordance with the screened selection process provided in the Rules. Any issue concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of these procedures, shall be governed by the Federal Arbitration Act and resolved by the arbitrators. No potential arbitrator may be appointed unless he or she has agreed in writing to these procedures and has confirmed in writing that he or she is not, and will not become during the term of the arbitration, an employee, partner, executive officer, director, or substantial equity owner of any Ernst & Young audit client.

The arbitration panel shall have no power to award non-monetary or equitable relief of any sort or to make an award or impose a remedy that (i) is inconsistent with the agreement to which these procedures are attached or any other agreement relevant to the dispute, or (ii) could not be made or imposed by a court deciding the matter in the same jurisdiction. In deciding the dispute, the arbitration panel shall apply the limitations period that would be applied by a court deciding the matter in the same jurisdiction, and shall have no power to decide the dispute in any manner not consistent with such limitations period.

Discovery shall be permitted in connection with the arbitration only to the extent, if any, expressly authorized by the arbitration panel upon a showing of substantial need by the party seeking discovery.

All aspects of the arbitration shall be treated as confidential. The parties and the arbitration panel may disclose the existence, content or results of the arbitration only in accordance with the Rules or applicable professional standards. Before making any such disclosure, a party shall give written notice to all other parties and shall afford them a reasonable opportunity to protect their interests, except to the extent such disclosure is necessary to comply with applicable law, regulatory requirements or professional standards.

The result of the arbitration shall be binding on the parties, and judgment on the arbitration award may be entered in any court having jurisdiction.