



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

December 13, 2010

Mr. Samuel Pilch  
Controller  
THE ALLSTATE CORPORATION  
2775 Sanders Road  
Northbrook, IL 60062

**Re: THE ALLSTATE CORPORATION**  
**From 10-K for the Period Ended December 31, 2009**  
**Filed February 25, 2010**  
**File No. 001-11840**

Dear Mr. Pilch:

We have completed our review of the above filing and have no further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief