

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

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ANNUAL AUDITED REPORT RECEIVED FORM X-17A-5 PART III

SEC FILE NUMBER 8-36365

FACING PAGE

Information Required of Brokers and Dealers Pursuant to Section 17 of the Securities Exchange Act of 1934 and Rule 17a-5 The eunder

REPORT FOR THE PERIOD BEGINNING	01/01/09	AND ENDING _	12/31//09	
	MM/DD/YY		MM/DD/YY	
	GISTRANT IDENTI	FICATION		
NAME OF BROKER - DEALER: Allstate F		s, LLC		
			OFFICIAL USE ONLY	
ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.)			FIRM ID. NO.	
2920 South 84 th Street	ESS. (De not use 1.0	. Box 110.)		
(No. and	l Street)			
Lincoln N	E		68506	
(City) (Sta	ate)		(Zip Code)	
NAME AND TELEPHONE NUMBER OF PERS	SON TO CONTACT	IN REGARD TO THIS	REPORT	
William Webb		847-402-6509		
		(Are	a Code - Telephone No.)	
B. ACC	COUNTANT IDENT	IFICATION		
INDEPENDENT PUBLIC ACCOUNTANT who	se opinion is containe	ed in this Report*		
Deloitte & Touche LLP				
(Name - if	individual, state last, fir	st, middle name)		
111 S. Wacker Drive Chicago (Address) (City)		IL (State)	60606	
(Address) (City) CHECK ONE:		(State)	(Zip Code)	
 				
X Certified Public Accountant				
Public Accountant				
Accountant not resident in United States o	r any of its possessions.			
F	OR OFFICIAL USE	ONLY		

^{*}Claims for exemption from the requirement that the annual report be covered by the opinion of an independent public accountant must be supported by a statement of facts and circumstances relied on as the basis for the exemption. See section 240.17a-5(e)(2). SEC 1410 (06-02)



OATH OR AFFIRMATION

stater the year	nents ear en ny pai	Webb, affirm that, to the best of my knowledge and belief, the accompanying financial and supporting schedules pertaining to the firm of Allstate Financial Services, LLC for ded December 31, 2009, are true and correct. I further affirm that neither the company tner, proprietor, principal officer, or director has any proprietary interest in any account olely as that of a customer.
		Signature Date
		Treasurer
		Title
	0.10.	OFFICIAL SEAL MIGUEL SAUCEDO NOTARY PUBLIC - STATE OF ILLINOIS MY COMMISSION EXPIRES:11/04/12 *** contains (check all applicable boxes):
		Independent Auditors' Report.
	(a)	Facing page.
	(b)	Statement of Financial Condition.
	(c)	Statement of Income (Operations).
	(d)	Statement of Cash Flows.
	(e)	Statement of Changes in Stockholders' Equity or Partners' or Sole Proprietor's Capital.
	(f)	Statement of Changes in Subordinated Liabilities or Claims of General Creditors (not applicable).
П	(g)	Computation of Net Capital.
	(h)	Computation for Determination of Reserve Requirements Pursuant to Rule 15c3-3.
	(i)	Information Relating to the Possession or Control Requirements Under Rule 15c3-3 (not applicable).
	(j)	A Reconciliation, including appropriate explanations, of the Computation of Net Capital Under Rule 15c3-1 and the Computation for Determination of the Reserve Requirements Under Exhibit A of Rule 15c3-3
	(k)	A Reconciliation between the audited and unaudited Statements of Financial Condition with respect to methods of consolidation
	(1)	An Oath or Affirmation.
M	(m)	A copy of the SIPC Supplemental Report
	(n)	A report describing any material inadequacies found to exist or found to
		have existed since the date of the previous audit (Supplemental Report on Internal Control)
		HICHALLOHION

^{**} For conditions of confidential treatment of certain portions of this filing, see section 240.17a-5(e)(3).

Deloitte

Deloitte & Touche LLP 111 S. Wacker Drive Chicago, IL 60606-4301

Tel: +1 312 486 1000 Fax: +1 312 486 1486 www.deloitte.com

To the Member of Allstate Financial Services, LLC Lincoln, Nebraska

In accordance with Rule 17a-5(e)(4) under the Securities Exchange Act of 1934, we have performed the procedures enumerated below with respect to the accompanying Schedule of Assessment and Payments Transitional Assessment Reconciliation ("Form SIPC-7T") to the Securities Investor Protection Corporation ("SIPC") for the period from April 1, 2009, to December 31, 2009, which were agreed to by Allstate Financial Services LLC (the "Company") (ultimately a wholly owned subsidiary of The Allstate Corporation) and the Securities and Exchange Commission, Financial Industry Regulatory Authority, Inc., SIPC (collectively the "specified parties"), solely to assist you and the specified parties in evaluating the Company's compliance with the applicable instructions of the Form SIPC-7T. The Company's management is responsible for the Company's compliance with those requirements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. The procedures we performed and our findings are as follows:

- 1. Compared the listed assessment payments in Form SIPC-7T with respective cash disbursement records entries noting no differences;
- 2. Compared the total amounts reported on the audited Form X-17A-5 for the year ended December 31, 2009, less revenues reported on the Financial and Operational Combined Uniform Single (FOCUS) reports for the period from January 1, 2009, to March 31, 2009, as applicable, with the amounts reported in Form SIPC-7T for the period from April 1, 2009, to December 31, 2009, noting no differences;
- 3. Compared any adjustments reported in From SIPC7-T with supporting schedules and working papers noting no differences; and
- 4. Proved the arithmetical accuracy of the calculations reflected in Form SIPC 7-T and in the related schedules and working papers supporting the adjustments noting no differences.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on compliance. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified parties listed above and is not intended to be and should not be used by anyone other than these specified parties.

February 26, 2010

Elaith + Jauche LLP

ALLSTATE FINANCIAL SERVICES, LLC

SCHEDULE OF ASSESSMENTS AND PAYMENTS TO THE SECURITIES INVESTOR PROTECTION CORPORATION FOR THE YEAR DECEMBER 31, 2009

ASSESSMENT PER FORM SIPC-7T	\$ 1,308
LESS PAYMENTS:	
PAYMENT DATED JANUARY 19, 2009	(150)
PAYMENT DATED JULY 24, 2009	(359)
PAYMENT DATED FEBRUARY 18, 2010	(799)
TOTAL PAYMENTS*	(1,308)
AMOUNT DUE	\$

^{*}Payments mailed to the Securities Investor Protection Corporation as collection agent