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Managing Director  
Corporate Actions & Market Watch



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Chief, Information Technology  
Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE MS 3040  
Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, THE ALLSTATE CORPORATION, Depositary Shares each representing a 1/1,000<sup>th</sup> interest in a share of Fixed Rate Noncumulative Perpetual Preferred Stock, Series C, and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on September 30, 2013. Tentative listing date – October 4, 2013.

Sincerely,