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

DIVISION OF
CORPORATION FINANCE

January 17, 2018

Brian V. Breheny
Skadden, Arps, Slate, Meagher & Flom LLP
brian.breheny@skadden.com

Re: The Allstate Corporation
Incoming letter dated December 18, 2017

Dear Mr. Breheny:

This letter is in response to your correspondence dated December 18, 2017 and December 21, 2017 concerning the shareholder proposal (the "Proposal") submitted to The Allstate Corporation (the "Company") by Ronald M. Friedman (the "Proponent") for inclusion in the Company's proxy materials for its upcoming annual meeting of security holders. We also have received correspondence from the Proponent dated December 19, 2017 and December 21, 2017. Copies of all of the correspondence on which this response is based will be made available on our website at http://www.sec.gov/divisions/corpfin/cf-noaction/14a-8.shtml. For your reference, a brief discussion of the Division's informal procedures regarding shareholder proposals is also available at the same website address.

Sincerely,

Matt S. McNair
Senior Special Counsel

Enclosure

cc: Ronald M. Friedman
***

*** FISMA & OMB Memorandum M-07-16

January 17, 2018

Response of the Office of Chief Counsel
Division of Corporation Finance

Re: The Allstate Corporation
Incoming letter dated December 18, 2017

The Proposal provides that the Company's directors must own at least 100 shares of the Company's common stock, excluding shares received from the Company as director's compensation or fees.

There appears to be some basis for your view that the Company may exclude the Proposal under rule 14a-8(i)(1) as an improper subject for shareholder action under applicable state law. It appears that this defect could be cured, however, if the Proposal were recast as a recommendation or request to the board of directors. Accordingly, unless the Proponent revises the Proposal in this manner, within seven calendar days after receiving this letter, we will not recommend enforcement action to the Commission if the Company omits the Proposal from its proxy materials in reliance on rule 14a-8(i)(1).

We are unable to concur in your view that the Company may exclude the Proposal under rule 14a-8(i)(6). In our view, the Company does not lack the power or authority to implement the Proposal. Accordingly, we do not believe that the Company may omit the Proposal from its proxy materials in reliance on rule 14a-8(i)(6).

Sincerely,

Evan S. Jacobson
Special Counsel

DIVISION OF CORPORATION FINANCE
INFORMAL PROCEDURES REGARDING SHAREHOLDER PROPOSALS

The Division of Corporation Finance believes that its responsibility with respect to matters arising under Rule 14a-8 [17 CFR 240.14a-8], as with other matters under the proxy rules, is to aid those who must comply with the rule by offering informal advice and suggestions and to determine, initially, whether or not it may be appropriate in a particular matter to recommend enforcement action to the Commission. In connection with a shareholder proposal under Rule 14a-8, the Division's staff considers the information furnished to it by the company in support of its intention to exclude the proposal from the company's proxy materials, as well as any information furnished by the proponent or the proponent's representative.

Although Rule 14a-8(k) does not require any communications from shareholders to the Commission's staff, the staff will always consider information concerning alleged violations of the statutes and rules administered by the Commission, including arguments as to whether or not activities proposed to be taken would violate the statute or rule involved. The receipt by the staff of such information, however, should not be construed as changing the staff's informal procedures and proxy review into a formal or adversarial procedure.

It is important to note that the staff's no-action responses to Rule 14a-8(j) submissions reflect only informal views. The determinations reached in these no-action letters do not and cannot adjudicate the merits of a company's position with respect to the proposal. Only a court such as a U.S. District Court can decide whether a company is obligated to include shareholder proposals in its proxy materials. Accordingly, a discretionary determination not to recommend or take Commission enforcement action does not preclude a proponent, or any shareholder of a company, from pursuing any rights he or she may have against the company in court, should the company's management omit the proposal from the company's proxy materials.

***

December 21, 2017

BY EMAIL (Shareholderproposals@SEC.GOV)

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Chief Counsel
100 F Street, N.E.
Washington, D.C. 20549

Re: Stockholder Proposal Submitted by Ronald M. Friedman for Allstate Corporation 2018 Annual Meeting – Supplement to shareholder letter

Dear Ladies and Gentlemen:

My letter is submitted in opposition to the December 21, 2017 supplemental letter submitted by Brian V. Breheny of Skadden, Arps on behalf of The Allstate Corporation requesting the SEC not recommend enforcement action if they omits my request from their proxy statement.

The following corresponds to Mr. Breheny's points.

Allstate's lawyer states that the board lacks the power to ensure continuous compliance with my request that directors own 100 shares of Allstate stock. I would argue that Allstate can contact the registrar or transfer agent of their stock and ask that they be notified if any director owns less than 100 shares of common stock. If a director does not own the required shares, the other directors would remove him or her. It is similar to the situation that if a person is elected to the board since they are a Chief Executive Officer of a major corporation and then lose that position, they should either resign or be removed by the other directors. If this isn't enough, the board could hire Mr. Breheny's firm or another law firm to figure out a mechanism to cure the violation, including dismissal.

Since my proposal is just advisory, Allstate's argument does not make sense. If the proposal is not advisory, it is not binding. Common sense should prevail.

Conclusion

Allstate's points that they can't track if someone owns their stock and an advisory proposal is binding does not make sense. On the basis of my discussion of Allstate's opinions, I respectfully request that you do not concur that my Proposal may be excluded from Allstate's proxy materials for the 2018 Annual Meeting.

Please let me know if you have questions or would like any additional information regarding my proposal. My telephone number is *** . Allstate is spending more money and time contesting this than it would cost the directors to buy the stock. A corporate board works for the shareholders. It helps if the directors use their own money to buy stock.

Sincerely yours,

Ronald M. Friedman

Cc: Deborah Koenen
Brian V. Breheny
Hagen J. Ganem

*** FISMA & OMB Memorandum M-07-16

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
1440 NEW YORK AVENUE, N.W.
WASHINGTON, D.C. 20005-2111

TEL: (202) 371-7000
FAX: (202) 393-5760
www.skadden.com

DIRECT DIAL
202-371-7180
DIRECT FAX
202-661-9010
EMAIL ADDRESS
BRIAN.BREHENY@SKADDEN.COM

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December 21, 2017

BY EMAIL (shareholderproposals@sec.gov)

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Chief Counsel
100 F Street, N.E.
Washington, D.C. 20549

Re: Supplemental Letter Regarding Stockholder Proposal Submitted by Ronald M. Friedman

Ladies and Gentlemen:

We refer to our letter dated December 18, 2017 (the "No-Action Request"), pursuant to which we requested that the Staff of the Division of Corporation Finance (the "Staff") of the U.S. Securities and Exchange Commission (the "Commission") concur with our view that the shareholder proposal and supporting statement (the "Proposal") submitted by Ronald M. Friedman (the "Proponent") may properly be omitted from the proxy materials to be distributed by The Allstate Corporation, a Delaware corporation (the "Corporation"), in connection with its 2018 Annual Meeting of Stockholders (the "2018 Annual Meeting").

This letter is in response to the letter to the Staff dated December 19, 2017, submitted by the Proponent (the "Proponent's Letter") and supplements the No-Action Request. In accordance with Rule 14a-8(j), a copy of this letter also is being sent to the Proponent.

The Proponent's Letter contends that the Proposal is not excludable under Rule 14a-8(i)(6) because the Corporation's Board has the power to adopt a bylaw provision "that directors must own at least 100 shares." However, even if the Corporation's Board were able to adopt the bylaw provision suggested in the Proponent's Letter, the Board lacks the power, as explained in the No-Action Request, to ensure continuous compliance with such a bylaw provision. As a result, and given that the Proposal does not provide the Board with an opportunity or mechanism to cure a violation of the requested ownership criteria, the Proposal is beyond the power of the Board to implement. Therefore, consistent with Staff Legal Bulletin

No. 14C (Jun. 28, 2005) and the precedent described in the No-Action Request, the Proposal is excludable under Rule 14a-8(i)(6).

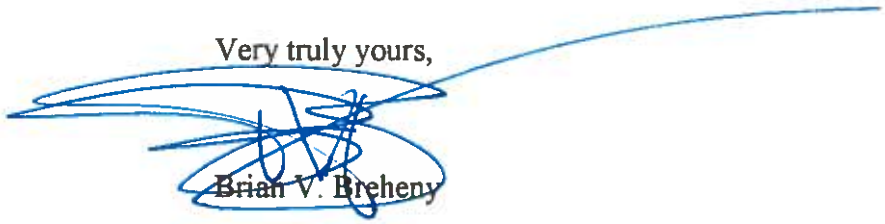
Additionally, the Proponent's Letter contends that the Proposal is not excludable under Rule 14a-8(i)(1) because it is precatory. The Proponent's assertion, however, does not change the fact that, if adopted, the Proposal would be binding on the Corporation in contravention of Section 141(a) of the Delaware General Corporation Law and the Corporation's Restated Certificate of Incorporation, which reserve such power to the Corporation's Board. The Proposal's attempt to usurp the Board's authority in this manner, therefore, makes it an improper subject for stockholder action. Thus, as in the precedent cited in the No-Action Request, the Proposal is excludable under Rule 14a-8(i)(1) as an improper matter for stockholder action under Delaware law.

Accordingly, for the reasons stated above and in the No-Action Request, the Corporation respectfully requests the concurrence of the Staff that the Proposal may be excluded from the Corporation's proxy materials for the 2018 Annual Meeting.

If you have any questions or would like any additional information regarding the foregoing, please do not hesitate to contact me at (202) 371-7180.

Thank you for your prompt attention to this matter.

Very truly yours,



Brian V. Breheny

Enclosures

cc: Ronald M. Friedman
Daniel Gordon and Deborah Koenen, The Allstate Corporation

***

December 19, 2017

BY EMAIL (Shareholderproposals@SEC.GOV)

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Chief Counsel
100 F Street, N.E.
Washington, D.C. 20549

Re: Stockholder Proposal Submitted by Ronald M. Friedman for Allstate Corporation 2018 Annual Meeting

Dear Ladies and Gentlemen:

My letter is submitted in opposition to the December 18, 2017 letter submitted by Brian V. Breheny of Skadden, Arps on behalf of The Allstate Corporation requesting the SEC not recommend enforcement action if they omits my request from their proxy statement.

In real terms, two current directors do not own any shares of Allstate, which would cost each about $10,000 each, or $20,000 in total. This excludes and restricted stock units they hold. I feel they should use some of their own money and own at least 100 shares of Allstate. As compensation, they receive at least $100,000 in cash each year for their services. I should add that Allstate is spending, some might say wasting, corporate money, opposing this, when two extremely well compensated directions can not invest $10,000, in a position that pays them much more.

The following corresponds to Mr. Breheny's points.
Bases for Exclusion
A
According to Mr. Breheny, my proposal should be excluded because Allstate lacks the power and authority to implement the proposal. This is not true. His discussion is not on point. Allstate's board can adopt a by law provision that directors must own at least 100 shares. The board has criteria for board selection, they just add one more criteria that directors own at least 100 shares.

The corporation could monitor that directors own 100 shares by looking at their list of registered shareholders and if the shares aren't registered, requesting a copy of their brokerage statement.

B
Second, Mr. Breheny, said my proposal is not a proper subject for action by stockholders under Delaware Law. Again he is wrong. Shareholder proposals are advisory and not binding on boards. My proposal is advisory which I would hope the board would adopt. In his argue, Mr. Breheny states "such authority is reserved to the Board pursuant to the broad authority provided in DGCL Section 141(1). I agree that the board could adopt my **advisory** proposal.

Conclusion

On the basis of my discussion to Allstate's opinions, I respectfully request that you do not concur that my Proposal may be excluded from Allstate's proxy materials for the 2018 Annual Meeting.

Please let me know if you have questions or would like any additional information regarding my proposal. My telephone number is *** . Allstate is spending more money and time contesting this than it would cost the directors to buy the stock. A corporate board works for the shareholders. It helps if the directors use their own money to buy stock.

Sincerely yours,

Ronald M. Friedman

Cc: Deborah Koenen
Brian V. Breheny

*** FISMA & OMB Memorandum M-07-16

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
1440 NEW YORK AVENUE, N.W.
WASHINGTON, D.C. 20005-2111

TEL: (202) 371-7000
FAX: (202) 393-5760
www.skadden.com

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SEOUL
SHANGHAI
SINGAPORE
TOKYO
TORONTO

DIRECT DIAL
202-371-7180
DIRECT FAX
202-661-9010
EMAIL ADDRESS
BRIAN.BREHENY@SKADDEN.COM

December 18, 2017

BY EMAIL (shareholderproposals@sec.gov)

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Chief Counsel
100 F Street, N.E.
Washington, D.C. 20549

Re: Stockholder Proposal Submitted by Ronald M. Friedman

Ladies and Gentlemen:

This letter is submitted on behalf of The Allstate Corporation, a Delaware corporation (the "Corporation"), pursuant to Rule 14a-8(j) promulgated under the Securities Exchange Act of 1934, as amended (the "Exchange Act"). The Corporation requests that the staff of the Division of Corporation Finance (the "Staff") of the U.S. Securities and Exchange Commission (the "Commission") not recommend enforcement action if the Corporation omits from its proxy materials for the Corporation's 2018 Annual Meeting of Stockholders (the "2018 Annual Meeting") the proposal described below for the reasons set forth herein.

General

The Corporation received a proposal and supporting statement (the "Proposal") along with a cover letter dated October 10, 2017, from Ronald M. Friedman (the "Proponent"), for inclusion in the proxy materials for the 2018 Annual Meeting. On October 19, 2017, the Corporation sent a letter to the Proponent (the "Deficiency Letter") that requested a written statement from the Proponent of his intent to hold the requisite number of shares of Corporation common stock through the date of the Annual Meeting. The Corporation received an email from the Proponent, dated October 19, 2017, stating the Proponent's intent to hold the requisite number of shares of Corporation common stock until the date of the Annual Meeting. On October 23, 2017, the Corporation sent an email to the Proponent that sought clarification from the Proponent of his response to the Deficiency Letter. The Corporation received a letter from the Proponent, dated October 23, 2017, providing clarification. Copies of the Proposal and

related correspondence are attached hereto as Exhibit A. The 2018 Annual Meeting is scheduled to be held on or about May 11, 2018. The Corporation intends to file its definitive proxy materials with the Commission on or about March 28, 2018.

This letter provides an explanation of why the Corporation believes it may exclude the Proposal and includes the attachments required by Rule 14a-8(j). In accordance with Section C of Staff Legal Bulletin 14D (Nov. 7, 2008) ("SLB 14D"), this letter is being submitted by email to shareholderproposals@sec.gov. A copy of this letter also is being sent to the Proponent as notice of the Corporation's intent to omit the Proposal from the Corporation's proxy materials for the 2018 Annual Meeting.

Rule 14a-8(k) and Section E of SLB 14D provide that shareholder proponents are required to send companies a copy of any correspondence that the shareholder proponents elect to submit to the Commission or the Staff. Accordingly, we are taking this opportunity to remind the Proponent that if the Proponent submits correspondence to the Commission or the Staff with respect to the Proposal, a copy of that correspondence should be furnished concurrently to the Corporation.

Summary of the Proposal

The Proposal reads as follows:

> My resolution is:
> All persons who serve as directors of The Allstate Corporation must own at least 100 shares of the company's common stock, excluding shares received from the corporation as director's compensation or fees.
>
> In support of this resolution:
> The directors should have some of their own money invested in Allstate, just as all other shareholders do.
> Please VOTE FOR THIS RESOLUTION

Bases for Exclusion

A. The Proposal May Be Excluded Under Rule 14a-8(i)(6) Because the Corporation Lacks the Power and Authority to Implement the Proposal.

Under Rule 14a-8(i)(6), a company may exclude a shareholder proposal if "the company would lack the power or authority to implement the proposal." In Staff Legal Bulletin No. 14C (Jun. 28, 2005) ("SLB 14C"), the Staff provided guidance on the application of Rule 14a-8(i)(6) by using the example of shareholder proposals requiring directors to satisfy an independence standard at all times but failing to provide an opportunity or mechanism for the board to cure a violation of such standard. The Staff explained, in part:

> Our analysis of whether a proposal that seeks to impose independence qualifications on directors is beyond the power or authority of the company to implement focuses primarily on whether the proposal requires continued independence at all times. In this regard, although we would not agree with a company's argument that it is unable to ensure the election of independent directors, *we would agree with the argument that a board of directors lacks the power to ensure that its chairman or any other director will retain his or her independence at all times.* As such, when a proposal is drafted in a manner that would require a director to maintain his or her independence at all times, we permit the company to exclude the proposal under rule 14a-8(i)(6) on the basis that the proposal does not provide the board with an opportunity or mechanism to cure a violation of the standard requested in the proposal.

(Emphasis added.) *See also, e.g.*, *The Goldman Sachs Group, Inc.* (Jan. 28, 2015) (permitting exclusion under Rule 14a-8(i)(6) of a proposal recommending that the company adopt a policy requiring the chairman to be an independent director, specifically noting that because it did not "appear to be within the power of the board of directors to ensure that its chairman retain his or her independence at all times and the proposal [did] not provide the board with an opportunity or mechanism to cure such a violation of the standard requested in the proposal, it appear[ed] that the proposal [was] beyond the power of the board to implement").

Consistent with SLB 14C, the Staff has permitted exclusion under Rule 14a-8(i)(6) of shareholder proposals requiring directors to satisfy specific criteria at all times but failing to provide an opportunity or mechanism for the board to cure a violation of such criteria. In *The Goldman Sachs Group, Inc.* (Mar. 25, 2010), for example, the proposal requested that the board "adopt a policy prohibiting any current or former chief executive officers of public companies from serving on the Board's Compensation Committee." In granting relief under Rule 14a-8(i)(6), the Staff specifically noted that because it did not "appear to be within the power of the board of directors to ensure that each member of the compensation committee meets the requested criteria at all times and the proposal [did] not provide the board with an opportunity or mechanism to cure a violation of the criteria requested in the proposal, it appear[ed] that the proposal [was] excludable as beyond the power of the board to implement." *See also, e.g.*, *Time Warner, Inc.* (Feb. 22, 2010) (same); *Honeywell International Inc.* (Feb. 18, 2010) (same); *Verizon Communications Inc.* (Feb. 18, 2010) (same); *NSTAR* (Dec. 19, 2007) (permitting exclusion under Rule 14a-8(i)(6) of a proposal requesting that the chairman be an outside trustee who had not been an employee and who does not live any closer than 50 miles from the company's chief executive officer).

As in the precedent described above, the Proposal requires directors to satisfy specific criteria at all times but fails to provide an opportunity or mechanism for the board to cure a violation of such criteria. Specifically, the Proposal mandates that "[a]ll persons who serve as directors . . . own at least 100 shares of the company's common stock, excluding shares received from the corporation as director's compensation or fees." If the Proposal were adopted at the 2018 Annual Meeting, directors presently serving on the Board (and expected to be nominated

for election) likely would not meet the requested ownership criteria. In addition, even if all of the directors were to satisfy such criteria, there would no way to ensure ongoing compliance. As a result, and given that the Proposal does not provide the Board with an opportunity or mechanism to cure a violation of the requested ownership criteria, the Proposal is beyond the power of the Board to implement. Therefore, consistent with SLB 14C and the precedent described above, the Proposal is excludable under Rule 14a-8(i)(6).

B. The Proposal May Be Excluded Under Rule 14a-8(i)(1) Because the Proposal Is Not a Proper Subject for Action by Stockholders Under Delaware Law.

Under Rule 14a-8(i)(1), a company may exclude a shareholder proposal "[i]f the proposal is not a proper subject for action by shareholders under the laws of the jurisdiction of the company's organization." The note to Rule 14a-8(i)(1) further provides that "some proposals are not considered proper under state law if they would be binding on the company if approved by shareholders." In Staff Legal Bulletin No. 14 (July 13, 2011) ("SLB 14"), the Staff stated that "[w]hen drafting a proposal, shareholders should consider whether the proposal, if approved by shareholders, would be binding on the company" and that "[i]n our experience, we have found that proposals that are binding on the company face a much greater likelihood of being improper under state law and, therefore, excludable under rule 14a-8(i)(1)."

Section 141(a) of the Delaware General Corporation Law (the "DGCL") provides that the "business and affairs of every corporation . . . *shall* be managed by or under the direction of a board of directors, except as may be otherwise provided in this chapter or in its certificate of incorporation." (Emphasis added.) Thus, in accordance with SLB 14, the Staff has consistently permitted Delaware corporations to exclude binding shareholder proposals under Rule 14a-8(i)(1). *See, e.g.*, *The Goldman Sachs Group, Inc.* (Feb. 7, 2013); *IEC Electronics Corp.* (Oct. 31, 2012); *Bank of America Corp.* (Feb. 16, 2011); *Archer-Daniels-Midland Co.* (Aug. 18, 2010); *Bank of America Corp.* (Feb. 24, 2010); *The Boeing Co.* (Jan. 29, 2010).

In this instance, the Proposal mandates that "[a]ll persons who serve as directors . . . own at least 100 shares of the company's common stock, excluding shares received from the corporation as director's compensation or fees." Neither the DGCL nor the Corporation's Restated Certificate of Incorporation allow the Corporation's stockholders to unilaterally impose minimum stock ownership requirements on directors. Rather, such authority is reserved to the Board pursuant to the broad authority provided in DGCL Section 141(a). The Proposal's attempt to usurp the Board's authority in this manner, therefore, makes it an improper subject for stockholder action. Accordingly, as in the precedent cited above, the Proposal is excludable under Rule 14a-8(i)(1) as an improper matter for stockholder action under Delaware law.

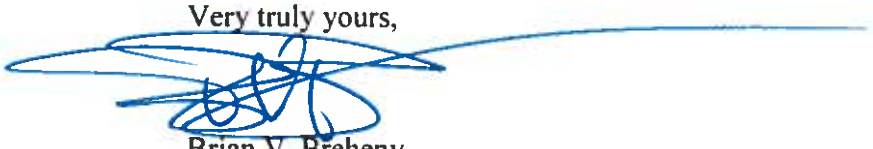
Conclusion

On the basis of the foregoing, the Corporation respectfully requests the concurrence of the Staff that the Proposal may be excluded from the Corporation's proxy materials for the 2018 Annual Meeting. Based on the Corporation's timetable for the 2018 Annual Meeting, a response from the Staff by February 19, 2018, would be of great assistance.

If you have any questions or would like any additional information regarding the foregoing, please do not hesitate to contact me at (202) 371-7180.

Thank you for your prompt attention to this matter.

Very truly yours,



Brian V. Breheny

Enclosures

cc: Ronald M. Friedman
Daniel Gordon and Deborah Koenen, The Allstate Corporation

EXHIBIT A

(see attached)

***

October 10, 2017

Ms. Susan L. Lees
Office of the Secretary
The Allstate Corporation
2775 Sanders Road, Suite F7
Northbrook, Illinois 60062-6127

Dear Ms. Lees:

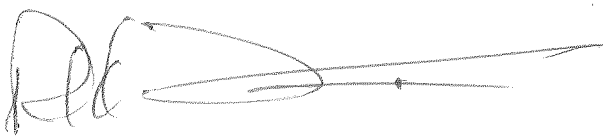
I would like to propose the following resolution for the 2018 Annual Meeting of The Allstate Corporation's shareholders and 2018 proxy. I am a holder of 514 shares of Allstate common stock, that is registered in my name. If the corporation will implement my proposal, I would be happy to withdraw the resolution.

My resolution is:
All persons who serve as directors of The Allstate Corporation must own at least 100 shares of the company's common stock, excluding shares received from the corporation as director's compensation or fees.

In support of this resolution:
The directors should have some of their own money invested in Allstate, just as all other shareholders do.
Please VOTE FOR THIS RESOLUTION

Please let me know if you have any questions

Sincerely yours,



Ronald M. Friedman

*** FISMA & OMB Memorandum M-07-16

Michael P. Rouvina
Attorney
Corporate Governance

October 19, 2017

***

VIA ELECTRONIC MAIL AND FEDEX to

Mr. Ronald M. Friedman
***

Dear Mr. Friedman:

We received your letter dated October 10, 2017, on October 13, 2017, containing a proposal requesting that members of our Board "own at least 100 shares of the company's common stock, excluding shares received from the corporation as director's compensation or fees." The Securities and Exchange Commission's ("SEC") rules regarding shareholder proposals include certain eligibility requirements that must be met in order for proposals to be included in a company's proxy statement.

One of those requirements, Rule 14a-8(b), states that a shareholder must provide the company with a written statement that they intend to continue to hold the securities with at least $2,000 in market value through the date of the meeting of shareholders. Our records indicate that we have not yet received your written statement reflecting the same.

Accordingly, please provide your written statement of your intent to hold the Allstate securities with at least $2,000 in market value through the date of Allstate's annual meeting, which is anticipated to be held on May 11, 2018. Under SEC Rule 14a-8(f), this written statement must be provided to us no later than 14 days from the date you receive this letter.

Please direct responses to my attention. If you should have any questions, please feel free to contact me.

Regards,

Michael P. Rouvina

Michael P. Rouvina

cc: Ms. Deborah Koenen (via email)

Allstate Insurance Company
2775 Sanders Road; Suite A2W; Northbrook, IL 60062 T: 847-402-7544 Email: Michael.Rouvina@allstate.com

*** FISMA & OMB Memorandum M-07-16

***

From:
Sent: Thursday, October 19, 2017 10:03 AM
To: Rouvina, Michael <Michael.Rouvina@allstate.com>
Cc: Koenen, Deborah <Deborah.Koenen@allstate.com>; ***
Subject: Re: Shareholder Proposal - Notice of Deficiency

Dear Mr. Rouvina,
Thank you for your note. I intend to continue to hold my Allstate shares with at least $2,000.00 value until the annual meeting of shareholders in 2018.

Do you need a hard copy letter or is this email sufficient?

Thanks for your help.

Ron Friedman

From: Rouvina, Michael <Michael.Rouvina@allstate.com>
To: ***
Cc: Koenen, Deborah <Deborah.Koenen@allstate.com>
Sent: Mon, Oct 23, 2017 10:55 am
Subject: RE: Shareholder Proposal - Notice of Deficiency

Mr. Friedman,

In your email below you state that you will hold your Allstate shares with at least $2,000.00 in market value "until" the annual meeting of shareholders in 2018. Per Rule 14a-8(b), we need your written statement that you will hold your Allstate shares with at least $2,000.00 in market value **through** the date of the annual meeting of shareholders in 2018.

Accordingly, please send us your written response that you intend to hold the shares **through** the date of the annual meeting in 2018. Email is sufficient. You do not need to send us a hard copy.

Sincerely,
Michael P. Rouvina

*** FISMA & OMB Memorandum M-07-16

From: ***
Sent: Monday, October 23, 2017 1:30 PM
To: Rouvina, Michael <Michael.Rouvina@allstate.com>
Cc: Koenen, Deborah <Deborah.Koenen@allstate.com>; ***
Subject: Re: Shareholder Proposal - Notice of Deficiency

Dear Mr. Rouvina,
Please see the attached letter. I hope this does the trick.
Thanks for your help.

Sincerely yours,
Ron Friedman

*** FISMA & OMB Memorandum M-07-16

***

October 22, 2017

Mr. Michael P. Rouvina
Attorney
The Allstate Corporation
2775 Sanders Road, Suite A2W
Northbrook, Illinois 60062-6127

Dear Mr. Rouvina:

In response to your letter of October 19, 2017, I intend to continue to hold Allstate common shares with at least $2,000 in market value through the date of Allstate's meeting of shareholders, which is anticipated to be held on May 11, 2018. I currently, hold 514 common shares, which are registered on the books of the corporation.

Please let me know if you have any questions

Sincerely yours,

Ronald M. Friedman

*** FISMA & OMB Memorandum M-07-16