Via Facsimile and U.S. Mail Mail Stop 6010

May 13, 2009

Don Civgin Vice President and Chief Financial Officer The Allstate Corporation 2775 Sanders Road Northbrook, Illinois 60062

Re: The Allstate Corporation

Form 10-K for the Year Ended December 31, 2008

Filed on February 26, 2009

File No. 000-12104

Dear Mr. Civigin:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Joel Parker Accounting Branch Chief