Via Facsimile and U.S. Mail Mail Stop 6010

June 13, 2007

Mr. Danny L. Hale Vice President and Chief Financial Officer The Allstate Corporation 2775 Sanders Road. Northbrook, Illinois 60062

Re: The Allstate Corporation Form 10-K for Fiscal Year Ended December 31, 2006 Filed on February 22, 2007 File No. 001-11840

Dear Mr. Hale:

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

Sincerely,

Joel Parker Accounting Branch Chief