



Samuel H. Pilch
Controller
The Allstate Corporation

October 12, 2010

Mr. James B. Rosenberg
Senior Assistant Chief Accountant
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

Re: The Allstate Corporation
Form 10-K for the Year Ended December 31, 2009
Filed on February 25, 2010
File Number: 001-11840

Dear Mr. Rosenberg:

This letter is being submitted in response to your letter dated September 29, 2010 to Mr. Samuel Pilch, Controller of The Allstate Corporation, with respect to the above-referenced filing.

We are in the process of developing the disclosure information requested and will provide a response on October 28, 2010. We are in the process of preparing our Form 10-Q for the quarterly period ended September 30, 2010 and will include the additional disclosure information requested in that filing which we plan to file on October 27, 2010.

If you have any questions, please contact Kathleen Enright, Assistant Vice President Financial Reporting, at (847) 402-8110 or me at (847) 402-2213.

Very truly yours,

/s/ Samuel H. Pilch
Samuel H. Pilch
Controller
The Allstate Corporation
