FORM 3

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

## INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

- 1						
	OMB APPROVAL					
	OMB Number:	3235-0104				
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Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

ESKEW MICHAEL L	2. Date of Event Requiring Staten Month/Day/Year 07/21/2014	ent	3. Issuer Name and Ticker or Trading Symbol ALLSTATE CORP [ ALL ]						
(Last) (First) (Middle) C/O THE ALLSTATE CORPORATION			Relationship of Reporting Person(s) to Issuer (Check all applicable)     X Director 10% Owner			5. If Amendment, Date of Original Filed (Month/Day/Year)			
2775 SANDERS ROAD				Officer (give title below)	Other (specify below)		6. Individual or Joint/Group Filing (Check Applicable Line)		
(Street) NORTHBROOK IL 60062							X		y One Reporting Person y More than One erson
(City) (State) (Zip)									
-	able I - Non	-Derivati	ive Se	ecurities Beneficially	y Owned				
1. Title of Security (Instr. 4)				ally Owned (Instr. 4)	3. Ownersh Form: Direct or Indirect ( (Instr. 5)	t (D)	4. Nature of Indirect Beneficial Ownership (Instr. 5)		
Common Stock				190	D				
Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)									
(e.						s)			
(e.  1. Title of Derivative Security (Instr. 4)		s, warrai	nts, o		securities	4. Conver	cise	5. Ownership Form: Direct (D)	6. Nature of Indirect Beneficial Ownership (Instr. 5)

Explanation of Responses:

Michael L. Eskew

07/22/2014

\*\* Signature of Reporting Person

Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

- $^{\star}$  If the form is filed by more than one reporting person, see Instruction 5 (b)(v).
- \*\* Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.

## POWER OF ATTORNEY

KNOW BY ALL THESE PRESENTS, that the undersigned hereby constitutes and appoints each of Barbara Green, Sarah Choi, Katherine A. Smith, Efie Vainikos, and Susan L. Woosley, signing singly, the undersigned's true and lawful attorney-in-fact to:

- (1) prepare, execute in the undersigned's name and on the undersigned's behalf, and submit to the U.S. Securities and Exchange Commission (the "SEC") a Form ID, including amendments thereto, and any other documents necessary or appropriate to obtain codes and passwords enabling the undersigned to make electronic filings with the SEC of reports required by Section 16(a) of the Securities Exchange Act of 1934 or any rule or regulation of the SEC;
- (2) execute for and on behalf of the undersigned, in the undersigned's capacity as an officer and/or director of The Allstate Corporation (the "Company"), Forms 3, 4, and 5 in accordance with Section 16(a) of the Securities Exchange Act of 1934 and the rules thereunder; and any other forms or reports the undersigned may be required to file in connection with the undersigned's ownership, acquisition, or disposition of securities of the Company;
- (3) do and perform any and all acts for and on behalf of the undersigned which may be necessary or desirable to complete and execute any such Form 3, 4, or 5, or other form or report, and timely file such form or report with the SEC and any stock exchange or similar authority; and
- (4) take any other action of any type whatsoever in connection with the foregoing which, in the opinion of such attorney-in-fact, may be of benefit to, in the best interest of, or legally required by, the undersigned, it being understood that the documents executed by such attorney-in-fact on behalf of the undersigned pursuant to this Power of Attorney shall be in such form and shall contain such terms and conditions as such attorney-in-fact may approve in such attorney-in-fact's discretion.

The undersigned hereby grants to each such attorney-in-fact full power and authority to do and perform any and every act and thing whatsoever requisite, necessary, or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that such attorney-in-fact, or such attorney-in-fact's substitute or substitutes, shall lawfully do or cause to be done by virtue of this power of attorney and the rights and powers herein granted. The undersigned acknowledges that the foregoing attorneys-in-fact, in serving in such capacity at the request of the undersigned, are not assuming, nor is the Company assuming, any of the undersigned's responsibilities to comply with Section 16 of the Securities Exchange Act of 1934.

This Power of Attorney shall remain in full force and effect until the undersigned is no longer required to file Forms 3, 4, and 5 with respect to the undersigned's holdings of and transactions in securities issued by the Company, unless earlier revoked by the undersigned in a signed writing delivered to the foregoing attorneys-in-fact.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 7th day of July, 2014.

_/s/ Michael	L. Eskew
Michael L. Print Name	Eskew