

April 20, 2021

Mario Rizzo
Executive Vice President and Chief Financial Officer
The Allstate Corporation
2775 Sanders Road
Northbrook, Illinois 60062

Corporation

Fiscal Year Ended December 31, 2020
2021

February 3, 2021

2021

Re: The Allstate

Form 10-K for the
Filed February 22,

Form 8-K Dated

Filed February 3,

File No. 001-11840

Dear Mr. Rizzo:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance

Office of Finance