



Samuel H. Pilch
Controller
The Allstate Corporation

April 13, 2011

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, 2010
Filed on February 24, 2011
File Number: 001-11840

Dear Mr. Rosenberg:

This letter is being submitted in response to your letter dated April 8, 2011 to Mr. Don Civgin, Senior Vice President and Chief Financial Officer 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 or before May 6, 2011. We are in the process of preparing our Form 10-Q for the quarterly period ended March 31, 2011 and will include additional disclosure information requested in that filing to the extent possible. We plan to file on April 27, 2011.

If you have any questions, please contact Kathleen Enright, 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

CC: Ibolya Ignat, Securities and Exchange Commission
