

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