

Edwin Mecabe
Managing Director
Corporate Actions & Market Watch

Received SEC



JAN 11 2013

Washington, DC 20549



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January 11, 2013

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001-11840

Chief, Information Technology
Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE MS 3040
Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, THE ALLSTATE CORPORATION, 5.100% Fixed-To-Floating Rate Subordinated Debentures due 2053, and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on January 10, 2013. Tentative listing date – January 15, 2013.

Sincerely,

Edwin Mecabe