

Edwin Mecabe
Managing Director
Corporate Actions & Market Watch



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March 5, 2014

Washington, DC 20549
CERT NYS
File No. 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**, Depository Shares each representing a 1/1,000th interest in a share of Fixed Rate Noncumulative Perpetual Preferred Stock, Series E, and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 3, 2014. Tentative listing date – March 7, 2014.

Sincerely,