

Edwin Mecabe
Managing Director
Corporate Actions & Market Watch



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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 its approval for listing and registration of the Depository Shares each representing a 1/1,000th interest in a share of Fixed Rate Noncumulative Perpetual Preferred Stock, Series F of THE ALLSTATE CORPORATION under the Exchange Act of 1934.

Sincerely,