



**Allstate.**  
You're in good hands.

ESR 0105

**Mary J. McGinn**  
Secretary and  
Deputy General Counsel

April 5, 2007

U.S. Securities and Exchange Commission  
100 F. Street, NE  
Washington, D.C. 20549

RE: New York Stock Exchange Stock Symbols

*VIA ELECTRONIC MAIL DELIVERY*

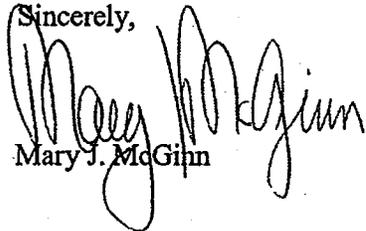
Ladies and Gentlemen:

As Secretary and Deputy General Counsel for The Allstate Corporation ("Allstate"), I would like to take this opportunity to express Allstate's view with regard to the stock symbol methodology employed by NYSE Group, Inc.

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CHAIRMAN'S  
CORRESPONDENCE UNIT

New York Stock Exchange ("NYSE") listed companies have been identified by three or fewer character symbols since 1867. On June 3, 1993, Allstate joined the ranks of these companies by being listed on the NYSE under the symbol ALL. It is our view that companies listed on the NYSE meet the highest corporate governance and financial standards in the world. We believe that one, two, and three character tickers have always been a symbol of exceptional brand equity, representing a company's quality, reputation, and achievements. The ticker symbols serve as an important differentiator for investors as they are able to recognize NYSE stocks instantly by their three or less character symbols, thereby distinguishing NYSE listed companies from those listed on other markets.

In order to maintain the integrity of NYSE's symbol methodology, and therefore the quality and value of a listed company's symbol, Allstate supports the use of one, two and three character tickers as the most important qualitative distinction of an NYSE listed company. Thank you for your time and consideration.

Sincerely,  
  
Mary J. McGinn