



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

July 10, 2018

Mario Rizzo  
Executive Vice President and Chief Financial Officer  
The Allstate Corporation  
2775 Sanders Road  
Northbrook, Illinois 60062

**Re: The Allstate Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2017**  
**Filed February 26, 2018**  
**File No. 001-11840**

Dear Mr. Rizzo:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Division of Corporation Finance  
Office of Healthcare & Insurance