



Mary J. McGinn

Senior Vice President,
Secretary and Deputy
General Counsel

August 2, 2012

Mr. Jim Fish
180 Allan Drive
Gulfport, MS 39507

Re: Your letter of May 15, 2012

Dear Mr. Fish:

The Audit Committee received your letter of May 15, 2012, which raised concerns with respect to agent compensation, and reviewed the issues raised in your letter in the context of the Audit Committee Charter and the company's legal and regulatory obligations.

The Audit Committee has oversight responsibility over the integrity of financial statements and other financial information. In carrying out this responsibility the Committee utilizes a highly competent and professional team of internal auditors and an independent public accounting firm. Their work leads us to conclude that Allstate's financial controls, including those related to agency compensation, are highly effective and fully comply with legal and regulatory standards and that the financial statements are fairly presented. As you are aware, the company is fully committed to ensuring agencies are accurately compensated and has an extensive system of financial system and manual controls to ensure payments are correct. In addition, the company maintains a team to resolve any questions, clarifications or issues that may arise when agencies compare operating reports to actual compensation.

Yours truly,

Mary J. McGinn,
Secretary to the Board of Directors, on behalf of
The Allstate Corporation Audit Committee

The Allstate Corporation

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