



Samuel H. Pilch, Group VP
Controller and Acting CFO

July 31, 2008

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

Re: File Number S7-11-08

I am writing on behalf of The Allstate Corporation in response to the Securities and Exchange Commission's request for comments on the proposed rule on interactive data to improve financial reporting. The Allstate Corporation is the nation's largest publicly held personal lines insurer. Our common stock is listed on both the New York Stock Exchange and the Chicago Stock Exchange.

We agree with the Commission of the importance of providing useful and timely financial information to investors and we support the implementation of eXtensible Business Reporting Language ("XBRL") over the long term. We strongly agree with the decision not to require an audit of the XBRL filing. However, we do have significant concerns with respect to the limited time-frame allotted for its implementation, and the complexity of the detailed tagging of the financial information.

Extension of Phase-in Period and Grace Period for Filings

We suggest that the implementation of XBRL data filings should be delayed for one year and should begin with a Form 10-Q to permit registrants to adopt technology and new processes on a shorter filed document. We do not feel that the proposed rule as drafted gives registrants sufficient time to develop the expertise, acquire the tools and perform the study and testing needed in order to comply. The described delay will give filers the time necessary to prepare for implementation, test for the initial tagging, and provide for the effort in the reporting schedule. We note that while it will only be necessary to use a limited number of tags in the first stage of the phase-in, judgments will be needed as to when and how to use customized extensions. For example, we believe that the statement of cashflows and the statement of shareholders equity, both of which have significant variables among registrants with respect to how line items on the statement are described, will require meaningful study. Also, there were no large financial institutions in the voluntary filer program which by their nature have exhaustive footnotes. Thus, we do not

believe that the testing with respect to the effort involved is indicative of what we may experience. The year end reporting schedule begins between the second and third quarters, and as a result, adding this requirement this year will severely stress the schedule. This delay also will provide the Commission the time it needs to complete its work to revise EDGAR so that it will accept XBRL and to implement and fully test that it has acceptable software for the display of interactive data commonly referred to as a "viewer".

Additionally, we believe that the Commission's 30 day grace period for the initial interactive data filings should also be applied to all subsequent filings of interactive data throughout the transition period, since the financial statements need to be final in order for the tagging process to be completed. There already are a considerable number of requirements the completion of which converges at the report filing date and adding to that work load will require the addition of resources adding cost. This grace period will give registrants time to complete the initial work for both Forms 10-Q and 10-K and revise the reporting schedule in an orderly manner that is more likely to ensure its success.

We also recommend that on an ongoing basis the XBRL filing should be due 5 to 10 days after the actual Form 10-K or 10-Q. Right now investors get the information they need from corporate websites where registrants post Excel files and other documents for easy download into files and models. Institutional investors and analysts have infrastructures which they have not yet begun to revise in order to take advantage of XBRL. Furthermore, they obtain the information at the time of the quarterly earnings announcements which may not be the same time as the filing for the Commission's reports. We believe they will access the Commission to do reporting across companies which will be sometime after the reports have been filed and we do not believe this will create any significant delay for them.

Detailed Level of Tagging

Allstate is particularly concerned with the detailed level of tagging the Commission is proposing. It is our understanding that it has not been tested in the voluntary filer program and that there are a significant number of tags that would need to be considered and evaluated. We also believe that the variability with respect to how companies comply with GAAP and the overlapping nature of certain reporting requirements will make the initial tagging a daunting task. If it evolves into a broad use of extensions, this high-level of customization across companies will not be useful for investors to compare and analyze the financial data of registrants. In any event, the tagging itself will need to be performed by someone with a high level of expertise in GAAP and as a result will use costly resources. We note that the Progress Report issued by the Advisory Committee on Improvements to Financial Reporting (CIFir) recommends tagging the financial statements and block tagging the footnotes. We agree and believe that the initial rule should apply this approach and that the final detailed tagging not be a requirement until it has been fully evaluated and tested.

For these reasons, we do not believe that the phase-in approach proposed by the Commission allows adequate time for registrants to implement interactive data reporting. As noted in CIFir's report, the requirement of companies filing financial statements should only be phased-in after the successful testing of the list of tags for U.S. financial statement reporting and once registrants have the capacity to file the interactive data using the four levels of detailed tagging. We agree with the CIFir's recommendation and encourage the Commission to give serious consideration to the CIFir's developed proposal.

Liability for viewable XBRL data

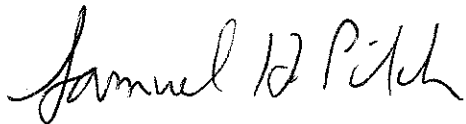
We believe that the viewable XBRL data should not be subject to the liability provisions of the securities laws. It is our understanding that the viewer that is currently being used is not the same as the one that will be implemented. Additionally, we do not believe that the filer should assume all the liability for software that is out of a filer's control.

Impact of Automation

In the proposed release, the Commission suggests that the use of interactive data and automation could increase the speed and accuracy of financial reporting while reducing the preparation costs. It is asserted that the need to transform data for reporting can be eliminated. Any benefit may vary widely among different companies and industries. In fact, for large companies with strong internal controls over financial reporting and disclosure controls and procedures, using XBRL to replace those systems could require considerable cost, and as a result, it may not be fully utilized in that capacity. We note that due to the need to round financial reports, data transformation cannot be completely eliminated.

We appreciate the Commission's consideration of these comments.

Sincerely,

A handwritten signature in cursive script, appearing to read "Samuel D. Pitch".