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Katherine A. Smith
Assistant Counsel

Corporate Governance
and Business
Transactions

Securities Exchange Act of 1934 – Rule 14a-8(h)

December 19, 2001

VIA AIRBORNE EXPRESS

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Chief Counsel
450 Fifth Street, NW
Washington, D.C. 20549

Public Avail. Date: 1/25/02 0304200201

Act	Section	Rule
1934	14(a)	14a-8

Re: Stockholder Proposal submitted by Elizabeth Welsh and Catholic Healthcare West for inclusion in The Allstate Corporation's 2002 Proxy Statement

Ladies and Gentlemen:

The Allstate Corporation (the "Company" or "Allstate") requests that you not recommend any enforcement action if Allstate excludes from its proxy materials for its 2002 annual meeting the stockholder proposal submitted by Trillium Asset Management ("Trillium") on behalf of Elizabeth Welsh and co-sponsored by Catholic Healthcare West ("CHW"). The proposal seeks the company's adoption of the CERES Principles (the "Proposal").

We would appreciate your response by February 15, 2002 so that we can meet our timetable for distributing our proxy materials and complying with Rule 14a-8(m)

In accordance with Rule 14a-8(j) under the Securities Exchange Act of 1934, we are filing this letter at least 80 calendar days before we expect to file our definitive proxy statement and form of proxy and we are enclosing six copies of the following:

1. this letter addressed to the Division of Corporation Finance;
2. Trillium letter of November 21, 2001 (Exhibit A);
3. CHW's letter of November 20, 2001 (Exhibit B);
4. my letter dated December 7, 2001 to Trillium requesting certain textual changes to the Proposal and required information pursuant to Rule 14a-8(b) (Exhibit C);
5. my letter dated December 7, 2001 to CHW informing them of my letter to Trillium and requesting their approval of the same text changes to the Proposal (Exhibit D);
6. a copy of an e-mail message dated May 14, 2001 from representative Shelley Alpern, of Trillium (Exhibit E);

Securities and Exchange Commission
December 19, 2001
Page 2

7. copies of letters dated December 12, 2001 and November 16, 2001, respectively, from Trillium and Ms. Welsh responding to my letter of December 7, 2001 (Exhibit F); and
8. a copy of an e-mail message dated December 18, 2001 from Susan Vickers, RSM, of CHW in response to my letters to both Trillium and CHW dated December 7, 2001 (Exhibit G)

Reason for Omission

Ms. Welsh and CHW submitted a substantially identical shareholder proposal as the Proposal for inclusion in Allstate's proxy materials for its 2001 annual meeting of shareholders. That proposal was included in Allstate's definitive proxy materials for its 2001 annual meeting and was filed with the Commission on March 26, 2001. Neither of the proponents, nor their appointed representative, Shelley Alpern of Trillium, appeared at the May 15, 2001 meeting to present the proposal. Neither proponent provided an explanation of why they failed to appear at the 2001 meeting other than a May 14, 2001 e-mail message from Ms. Alpern stating that she had "missed her connection"

Rule 14a-8(h)(1) states that the proponent or the proponent's representative "must" attend the meeting to present the proposal and follow state law procedures for attending the meeting and/or presenting a proposal

Neither Ms. Welsh, CHW, nor their appointed representative Shelley Alpern attended the 2001 meeting to present the proposal. As a convenience to the shareholders, the proposal was acted upon at the 2001 meeting because it was moved by the Secretary of Allstate, who was not acting as a representative of Ms. Welsh or CHW. The Commission has previously allowed exclusion of substantially similar proposals where a company representative moved the proposal as a convenience to shareholders (See, e.g. Lucent Technologies Inc. (September 21, 1999); Kohl's Corporation (March 12, 1999), and Excalibur Technologies Corporation (May 4, 1999).) Further, the SEC has indicated that a proponent's failure without good cause to appear and present a proposal is not cured if a company representative moves the proposal for action at the meeting. (See, e.g. Carter-Wallace (April 8, 1998) and Entergy Corporation (February 25, 1997))

Rule 14a-8(h)(3) states that if the proponent or its qualified representative fail to appear without good cause, the company will be permitted to exclude all of the proponent's proposals from its proxy materials for two years. The Commission has indicated that it is the proponent's responsibility to take whatever steps may be necessary to ensure that its representative is adequately prepared to arrive at the time and place of the meeting. (Transamerica Inc. (December 27, 1989) Other SEC no-action letters have made clear that traffic delays (See e.g., Sonat, Inc. (January 6, 1994) and Great Western Financial Corporation (February 5, 1991)) and missed airline flights (Southwest Airlines (April 10, 2000) are not "good cause" within the meaning of Rule 14a-8(h)(3).

Neither Ms. Welsh nor CHW provided any statement as to its or Shelley Alpern's failure to attend and present its proposal. Ms. Alpern, the appointed representative for both Ms. Welsh and CHW sent an e-mail to the Company stating that she could not attend the meeting because she had "missed her connection." This e-mail was received on May 14, 2001 at 7:31 p.m. It should be noted particularly that Ms. Alpern as Assistant Vice President of Trillium Asset Management has experience with presenting shareholder proposals on behalf of Trillium clients. In fact, Ms. Alpern had been appointed by Ms. Welsh to represent her interests in a CERES proposal for each of the Company's 1999, 2000 and 2001 meetings.

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December 19, 2001
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The place and time for the Company's annual meeting was clearly detailed in its proxy statement as being in Chicago, Illinois. O'Hare International Airport, which is located in Chicago, Illinois is one of the busiest airports of the nation and there are literally hundreds of flights into Chicago each and every day.

Clearly, the Company did its part. It published the proponent's proposal in its proxy statement and it moved the motion as a convenience to its shareholders. The proponent failed to appear without good cause and Allstate should therefore be entitled to exclude the Proposal from its 2002 and 2003 proxy materials.

Conclusion

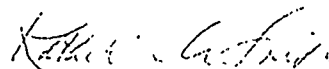
Allstate respectfully requests your confirmation that the Division of Corporation Finance will not recommend to the Commission any action if Allstate omits Ms. Welsh and CHW's Proposal for its 2002 annual meeting.

If you disagree with the conclusions drawn in this letter, we would appreciate an opportunity to confer with you before the issuance of your response.

If you have any questions with respect to this letter, please contact me at (847) 402-2343, or Jennifer Hager at (847) 402-3776.

Please acknowledge receipt of this letter by stamping and returning the enclosed copy and returning it in the enclosed self-addressed Airborne Express envelope.

Very truly yours,



Katherine A. Smith

copy w/enclosures to: Ms. Shelley Alpern, Trillium Asset Management
Sister Susan Vickers, Catholic Healthcare West
Ms Elizabeth Welsh

**ENDORSEMENT OF THE CERES PRINCIPLES
FOR PUBLIC ENVIRONMENTAL ACCOUNTABILITY**

WHEREAS:

Leaders of industry in the United States now acknowledge their obligation to pursue superior environmental performance and to disclose information about the performance to their investors and other stakeholders.

The integrity, utility, and comparability of environmental disclosure depend on using a common format, credible metrics, and a set of generally accepted standards. This will enable investors to assess environmental progress within and across industries.

The Coalition for Environmentally Responsible Economies (CERES) - a ten-year partnership between large investors, environmental groups, and corporations - has established what we believe is the most thorough and well-respected environmental disclosure form in the United States. CERES has also taken the lead internationally, convening major organizations together with the United Nations Environment Programme in the Global Reporting Initiative (GRI). The GRI Guidelines for standardizing environmental disclosure worldwide are already pilot-tested by 20 companies.

Companies that endorse the CERES Principles engage with stakeholders in transparent environmental management and agree to a single set of consistent standard for environmental reporting. These standards are set by the endorsing companies together with CERES.

The CERES Principles and CERES Report have been adopted by leading firms in various industries: American Airlines, Arizona Public Service, Bank America, BankBoston, Baxter International, Bethlehem Steel, Coca-Cola, Ford, General Motors, Interface, ITT Industries, Nike, Northeast Utilities, Pennsylvania Power and Light, Polaroid, and Sun company.

We believe endorsing the CERES Principles commits a company to the prudent oversight of its financial and physical resources through: 1) protection of the biosphere; 2) sustainable use of natural resources; 3) waste reduction; 4) energy conservation; 5) risk reduction; 6) safe products/services; 7) environmental restoration; 8) informing the public; 9) management commitment; 10) audits and reports. (The full text of the CERES Principles and accompanying CERES Report form are obtainable from CERES, 11 Arlington Street, Boston, Massachusetts 02116, (617) 247-0700, www.ceres.org)

RESOLVED:

Shareholders request that the company endorse the CERES Principles as a reasonable and beneficial component of their corporate commitment to be publicly accountable for environmental performance.

SUPPORTING STATEMENT:

Recent studies show that the integration of environmental commitment into business operations provides competitive advantage and improves long-term financial performance for companies. In addition, the depth of a firm's environmental commitment and the quality with which it manages its environmental performance are indicators of prudent foresight exercised by management

Given investors' needs for credible information about a firm's environmental performance and given the number of companies that have already endorsed the CERES Principles and adopted its report format, it is a reasonable, widely accepted step for a company to endorse these Principles if it wishes to demonstrate its seriousness about superior environmental performance.

This resolution received the support of 9.4% of shareholders last year. Your vote FOR this resolution serves the best interests of our Company and its shareholders.

Trillium
ASSET MANAGEMENT

Trillium Asset Management Corporation
711 Atlantic Avenue • Boston, Massachusetts 02111-2809
tel 617-423-6655 fax 617-482-6179 toll-free 800-548-5684

November 21, 2001

Robert W. Pike
Vice President & Corporate Secretary
Allstate Insurance Co.
2775 Sanders Road, Suite F8
Northbrook, IL 60062-6127

VIA OVERNIGHT MAIL

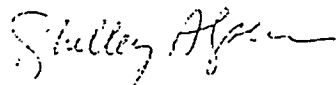
Dear Mr. Pike:

I am authorized to notify you of our intention to present the enclosed proposal for consideration and action by the stockholders at the next annual meeting. I hereby submit the resolution for inclusion in the proxy statement in accordance with Rule 14a-8 of the General Rules and Regulations of the Securities and Exchange Act of 1934

Ms. Elizabeth Welsh, a Trillium client, is the beneficial owner of 370 shares of Allstate common stock acquired more than one year prior to this date. Ms. Welsh will forward a letter to you shortly authorizing Trillium to file this proposal on his behalf. Verification of ownership will be provided upon request

We wish to emphasize our strong desire to withdraw this resolution in exchange for a commitment by Allstate to participate in an in-depth dialogue on the possibility of joining the CERES coalition. Experience has repeatedly demonstrated that at least several meetings are required between corporate representatives and the CERES staff to fully understand the potential benefits to both parties of commencing a formal relationship to each other. We continue to follow the evolution in thinking on environmental matters that is taking place among European insurers and believe that Allstate could benefit greatly by being one of the first American insurance companies to take part in those developments. I am available to speak with you at any time at (617) 292-8026, ext 248 should Allstate reconsider its opposition to our proposal.

With best wishes,



Shelley Alpern
Assistant Vice President for Social Research

cc: Jennifer Hager, Counsel, Allstate
Sr. Susan Vickers, Catholic Healthcare West
Pat Zerega, Evangelical Lutheran Church in America
Dr. Ariane van Buren, Interfaith Center on Corporate Responsibility
Dan Bakal, CERES
Elizabeth Welsh
Michelle Chan-Fishel, Friends of the Earth

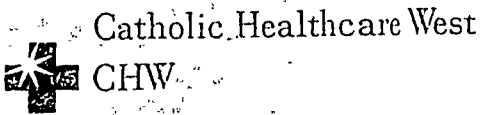
Boston

Durham

San Francisco

Boise

www.trilliuminvest.com



Catholic Healthcare West

CHW

EXHIBIT B
RECEIVED

NOV 20 2001

RECEIVED

NOV 26 2001

1700 Montgomery Street
Suite 300
San Francisco, CA 94111-1024
(415) 438-5500 Telephone
(415) 438-5724 Facsimile

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November 14, 2001

K. Smith
Robert W. Pike
Executive Vice President & Corporate Secretary
Allstate Insurance Co. -
2775 Sanders Road
Northbrook, IL 60062

Dear Mr. Pike:

Catholic Healthcare West (CHW) is a health care delivery system serving communities in the western United States. As a religiously sponsored organization, CHW seeks to reflect its values, principles and mission in its investment decisions.

Catholic Healthcare West is the beneficial owner of 189,616 shares of Allstate common stock. Through this letter we notify the company of our co-sponsorship of the enclosed resolution. We present it for inclusion in the proxy statement for action at the next stockholders meeting in accordance with rule 14-a-8 of the General Rules and Regulations of the Securities and Exchange Act of 1934. In addition, we request that we be listed as a sponsor of this resolution in the company proxy statement

Proof of ownership of common stock in the company for at least the last twelve months is enclosed. We have held the requisite amount of stock for over a year. We intend to maintain ownership through the date of the annual meeting. There will be a representative present at the stockholders meeting to present this resolution as required by the SEC Rules. We are co-filing this proposal with other concerned investors Shelley Alpern, representing Trillium Asset Management Corporation will serve as primary contact

We hope that you will receive this proposal in the constructive manner in which it is intended

Sincerely,

Susan Vickers

Susan Vickers, RSM
Director of Advocacy

Enclosure

cc: Diane Bratcher, ICCR
Ariane Van Buren, ICCR
Shelley Alpern, Trillium Asset Management



Allstate.

You're in good hands.

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Katherine A. Smith
Assistant Counsel

Corporate Governance
and Business
Transactions

Securities Exchange Act of 1934 – Rule 14a-8(h)

January 24, 2002

VIA AIRBORNE EXPRESS

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Chief Counsel
450 Fifth Street, NW
Washington, D.C. 20549

JAN 25 2002

Re: Withdrawal of No-Action Request Dated December 19, 2001 Regarding Stockholder Proposal submitted by Elizabeth Welsh and Catholic Healthcare West for inclusion in The Allstate Corporation's 2002 Proxy Statement

Ladies and Gentlemen:

The Allstate Corporation (the "Company" or "Allstate") respectfully withdraws its request for a no-action recommendation dated December 19, 2001 regarding the stockholder proposal submitted by Trillium Asset Management ("Trillium") on behalf of Elizabeth Welsh and co-sponsored by Catholic Healthcare West ("CHW"). The proposal sought the company's adoption of the CERES Principles

On January 8, 2002, and January 23, 2002, respectively, we received notice from Trillium and CHW announcing their decision to withdraw the proposal. Copies of their correspondence are attached to this letter.

If you have any questions with respect to this letter, please contact me at (847) 402-2343, or Jennifer Hager at (847) 402-3776

Please acknowledge receipt of this letter by stamping and returning the enclosed copy and returning it in the enclosed self-addressed Airborne Express envelope.

Very truly yours,

Katherine A. Smith

copy w/enclosures to: Ms Shelley Alpern, Trillium Asset Management
Sister Susan Vickers, Catholic Healthcare West
Ms. Elizabeth Welsh

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Trillium
ASSET MANAGEMENT

Trillium Asset Management Corporation
711 Atlantic Avenue • Boston, Massachusetts 02111-2809
tel 617-423-6655 fax 617-482-6179 toll-free 800 548-5684

RECEIVED
JAN 08 2001

Ms. Katherine A. Smith
Assistant Counsel
Corporate Governance and Business Transactions
Allstate Insurance Company
2775 Sanders Road, A-2
Northbrook, IL 60062

RE: CERES shareholder proposal

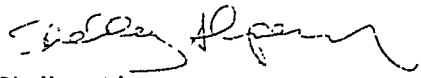
January 3, 2001

Dear Ms. Smith:

While we are disappointed that Allstate has sought a no-action letter from the Securities and Exchange Commission because I was unable to attend last year's stockholder meeting due to a missed connection, Trillium Asset Management recognizes that this circumstance does constitute grounds for exclusion. We therefore accordingly withdraw our CERES proposal, and you can expect to hear from our co-filer Catholic Healthcare West separately.

We do, as ever, hope to see an Allstate representative at the annual CERES conference, which will be held this year in Washington, DC on April 17-19. Details on the conference can be found at www.ceres.org.

Sincerely,



Shelley Alpern
Assistant Vice President

Cc: Sr. Susan Vickers, Catholic Healthcare West
Jenny Hager, Allstate Corporation

Boston
Durham
San Francisco
Boise

Smith, Katherine

00009

From: Vickers, Susan [SVICKERS@chw.edu]
Sent: Wednesday, January 23, 2002 1:41 PM
To: Smith, Katherine
Subject: RE. Shareholder Proposal

Katherine Smith
Allstate

Dear Ms. Smith,
Yes, Catholic Healthcare West also withdraws its proposal on the CERES Principles.
Thank you,

Susan Vickers, RSM
Director of Advocacy
Catholic Healthcare West
1700 Montgomery Street, Suite 300
San Francisco, CA 94111
415-438-5511
415-591-2404 (FAX)
svickers@chw.edu

-----Original Message-----

From: Smith, Katherine [mailto:KSMITH1@Allstate.COM]
Sent: Wednesday, January 23, 2002 9:38 AM
To: 'Vickers, Susan'
Cc: Hager, Jennifer
Subject: Shareholder Proposal

Sister Susan Vickers
Catholic Healthcare West

Dear Sister,

On January 8, 2002, we received a letter from Shelley Alpern of Trillium Asset Management in which she formerly withdrew the CERES stockholder proposal. The letter stated that their decision to do so was based on Allstate's no-action request to the SEC and our grounds for exclusion.
Ms.

Alpern indicated that Catholic Healthcare, as co-sponsor, would also be contacting us on the matter.

This message is to inquire as to whether Catholic Healthcare will also be withdrawing their co-sponsorship of the CERES proposal.

I thank you for your attention to this matter. If you prefer, you may call

me at the number listed below.

Katherine Smith
847-402-2343 - phone
847-326-9722 - fax
ksmithi@allstate.com - email



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0402

JR

00010

January 25, 2002

Katherine A. Smith
Assistant Counsel
Corporate Governance and Business Transactions
Allstate Corporation
2775 Sanders Road, A-2
Northbrook, IL 60062

Act 1934
Section _____
Rule 14A-8
Public Availability 1/25/2002

Re: Allstate Corporation

Dear Ms. Smith:

This is in regard to your letter dated January 24, 2002 concerning the shareholder proposal submitted by Trillium Asset Management and Catholic Healthcare West for inclusion in Allstate's proxy materials for its upcoming annual meeting of security holders. Your letter indicates that the proponents have withdrawn the proposal, and that Allstate therefore withdraws its December 19, 2001 request for a no-action letter from the Division. Because the matter is now moot, we will have no further comment.

Sincerely,

Keir Devon Gumbs
Keir Devon Gumbs
Special Counsel

cc: Shelley Alpern
Assistant Vice President
Trillium Asset Management Corporation
711 Atlantic Avenue
Boston, MA 02111-2809

Susan Vickers, RSM
Director of Advocacy
Catholic Healthcare West
1700 Montgomery Street, Suite 300
San Francisco, CA 94111