FORM 5

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Machinaton	$D \subset$	20540
Washington,	D.C.	20549

ANNUAL STATEMENT OF CHANGES IN BENEFICIAL **OWNERSHIP**

OMB APPROVAL								
OMB Num	ber:	3235-0362						
Estimated	mated average burden							

T Form 3	Holdings Repo	rted		OWNERSHIP									hou	rs per i	1.0		
_	Transactions R		File	ed pursuant to s or Section										<u></u>			
1. Name and Address of Reporting Person* RUEBENSON GEORGE E			or Section 30(h) of the Investment Company Act of 1940 2. Issuer Name and Ticker or Trading Symbol ALLSTATE CORP [ALL]							5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner							
(Last) (First) (Middle) C/O THE ALLSTATE CORPORATION 2775 SANDERS ROAD				3. Statement for Issuer's Fiscal Year Ended (Month/Day/Year) 12/31/2007							Í	Officer (give title X Other (specify below) SVP Allstate Insurance Company					
(Street) NORTHBROOK IL 60062-6127				4. If Amendment, Date of Original Filed (Month/Day/Year)								Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person Form filed by More than One Reporting Person					
(City)	(Sta		Zip)														
			e I - Non-Deriv	1	ritie		quire									1_	
1. Title of Security (Instr. 3)		2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	<i>'</i>	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Dispos Of (D) (Instr. 3, 4 and 5)			or Dispose	Securiti Benefic		es	6. Ownership Form: Direct (D) or	ership Ir n: Direct B	7. Nature of Indirect Beneficial Ownership	
				,		,		Amou	mount	(A) or (D)	Price		Issuer's Fiscal Year (Instr. 3 and 4)		Indirect (I) (Instr. 4)	ect (I) (I r. 4)	(Instr. 4)
Common	Common Stock		03/17/2004		G ⁽¹⁾		9	,024	D	\$0		8,817.117			D		
Common	Stock		04/13/2004			G ⁰	(1)		55	D	\$0		8,762.117			D	
Common Stock 07/12/2		07/12/2004	G ⁽¹⁾		(1)	2	,255	D	\$0		6,507.117			D			
Common	Common Stock 09/07/2004		G ⁽¹		(1)	2	205	D	\$0		6,302.117			D			
Common Stock 12/13/2004		12/13/2004	G ⁽¹⁾		(1)		102	D	\$0		6,20	0.117		D			
Common Stock 03		03/17/2005			G	(1)	-	112	D	\$0		6,08	5,088.117		D		
Common	ommon Stock 05/24		05/24/2005	G ⁽⁾		(1)	-	L77	D	\$0		5,911.117			D		
Common	on Stock 07/08/2005		07/08/2005		G ⁽¹⁾		(1)	:	100	D	\$0		5,811.117			D	
Common	Stock		07/20/2005			G ⁽¹⁾		-	104	D	\$0		5,707.117			D	
Common	ommon Stock 07/22/20		07/22/2005	G ⁽¹⁾		(1)	-	107	D \$0			5,700.117			D		
Common	Stock		05/19/2006			G	(1)	-	100	D	\$0		5,800.117			D	
Common Stock 0		09/28/2006		G ⁽¹⁾		-	100	D	\$0		2,275.117			D			
Common	mon Stock 03/02		03/02/2007	G ⁽¹⁾		(1)	1,	,323	D	\$0		942.117			D		
Common	Stock											745.3173				y 401(k) lan	
Common	Stock		03/02/2007			G ⁽	(1)	13	3,764	A	\$0	\$0 13,764		,764			y family ust
Common Stock 03/06/2007		G		j	4,200		D	\$0	9,564			1 1	y family rust				
		Та	ble II - Derivat	ive Securit uts, calls, v									Owned				
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Nu of Deriv Secu Acqu (A) o Dispe	rative (Monti expired rosed) r. 3, 4		te Exercisable and ration Date th/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. and 4) Amour or Numbe		-	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	i ly	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	
					<i>(p \</i>	(5)	Date	inch!	Expiration	۱ ــــــ	of						

Explanation of Responses:

^{1.} Form reflects gift dispositions of directly-held shares of common stock into spouse's trust, of which spouse holds sole power to revoke. All shares reflected in the Form 5 were included in reporting person's previous filings and reported as directly held common stock.

** Signature of Reporting Person

Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

- * If the form is filed by more than one reporting person, see Instruction 4 (b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.