FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT	OF CHANGES	IN BENEFICIAL	OWNERSHIP

1	OIVID AFFROVAL							
	OMB Number:	3235-028						

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

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934

87 Estimated average burden 0.5 hours per response:

					or Sec	ction 30(h)	of th	e Investment	Compa	ny Act of	1940							
1. Name and Address of Reporting Person* RUEBENSON GEORGE E (Last) (First) (Middle) C/O THE ALLSTATE CORPORATION 2775 SANDERS ROAD					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					
				(3. Date of Earliest Transaction (Month/Day/Year) 02/26/2008 4. If Amendment, Date of Original Filed (Month/Day/Year)								Officer (give title X Other (specify below) SVP Allstate Insurance Company 6. Individual or Joint/Group Filing (Check Applicable					
(Street) NORTHI	BROOK I	L	60062-6127		i. II AM	enament,	Date	oi Onginai Fi	lea (Mor	пшираул	rear)	Line)	Form file	ed by One	Repor	ting Person One Reporti		
(City)	(5	State)	(Zip) able I - Non-I	Derivat	tive S	ecuritie		cauired. [Disnos	sed of	or Ben	eficially	Owned					
1. Title of Security (Instr. 3) 2. Trans Date						Code (Ir	tion Di			d (A) or r. 3, 4 and 5)	or 5. Amount		Form: (D) or		. Nature of ndirect Beneficial Ownership Instr. 4)			
						Code	V Ar	mount	(A) or (D)	Price	Transaction (Instr. 3 ar	on(s)			msu. 4)			
			Table II - De (e.					quired, Di					wned					
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. Transa Code 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisabl Expiration Date (Month/Day/Year)			7. Title and of Securiti Underlying Derivative (Instr. 3 ar	es G Security	8. Price of Derivative Security (Instr. 5)			10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	Beneficial Ownership (Instr. 4)	
				Code	v	(A)	(D)	Date Exercisable	Expira Date		Title	Amount or Number of Shares		(Instr. 4)				
				1	1		1 7		1	T								

Explanation of Responses:

\$48.82

\$0⁽²⁾

Stock

Option

(right to buy) Restricted

Stock Units

1. Option exercisable in four increments, each for one-fourth of the total number of said shares, such installments to vest on February 26, 2009, February 26, 2010, February 26, 2011 and February 26, 2012,

02/26/2012

124,400

13,500

2. Award of Restricted Stock Units (RSUs) granted under The Allstate Corporation Amended and Restated 2001 Equity Incentive Plan. Each RSU represents the right to receive, without the payment of any consideration, one share of Allstate common stock on the day following the last day of the period of restriction (the conversion date). The period of restriction ends on February 25, 2012.

> Katherine A. Smith for George 02/28/2008

124,400

13,500

E. Ruebenson

Commo

Stock

Stock

02/26/2018

02/26/2012(2)

** Signature of Reporting Person Date

\$<mark>0</mark>

\$0

124,400

13,500

D

D

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).

02/26/2008

02/26/2008

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

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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.