FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

washington, D.C. 20040

OMB APPROVAL										
OMB Number:	3235-0287									
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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

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 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* ANDRESS JAMES G						2. Issuer Name and Ticker or Trading Symbol ALLSTATE CORP [ALL]								Relationship neck all appl X Direct	or		son(s) to Iss 10% Ov		
(Last) C/O THI		3. Date of Earliest Transaction (Month/Day/Year) 05/29/2007									r (give title		Other (s	specify					
2775 SANDERS ROAD						4. If Amendment, Date of Original Filed (Month/Day/Year)								6. Individual or Joint/Group Filing (Check Applicable Line)					
(Street) NORTHBROOK IL 60062-6127			5127											X Form filed by One Reporting Person Form filed by More than One Reporting Person					
(City)	(S	tate)	(Zip)																
		Tab	le I - No	on-Deri	vative	Sec	uriti	ies Ac	quired	, Di	sposed o	of, or Be	neficia	ly Owne	d				
1. Title of Security (Instr. 3) 2. Transa Date (Month/D				Exe) if ar	Deemed cution Date, ny nth/Day/Year)		3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 a			Benefic Owned	ies ially Following	Form (D) o	n: Direct r Indirect sstr. 4)	7. Nature of Indirect Beneficial Ownership			
									Code	v	Amount	(A) or (D)	Price	Reporte Transa (Instr. 3	ction(s)			(Instr. 4)	
Common Stock 05/29/2				/2007	007		M		3,000	A	\$36.2	2 6,67	1.481(1)		D				
Common Stock 05/29/2				/2007	.007		S		3,000	D	\$61.46	73 3,67	1.481 ⁽¹⁾		D				
		7	able II								posed of converti			Owned					
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	(Month/Day/Year) if any		ned on Date, Day/Year)	4. Transaction Code (Instr. 8)		of		6. Date Exercis Expiration Dat (Month/Day/Ye		te	7. Title and Amount of Securities Underlying Derivative Secur (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number derivative Securities Beneficial Owned Following Reported Transactic (Instr. 4)	ly	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	
					Code	v	(A)	(D)	Date Exercisa	ble	Expiration Date	Title	Amount or Number of Shares						
Non- Employee Director Stock Option (right to	\$36.22	05/29/2007			М			3,000	06/01/20	00	06/01/2007	Common Stock	3,000	\$0	0		D		

Explanation of Responses:

1. Form reflects 1.718 shares acquired during period of April 7, 2006 through April 5, 2007 through the Shareowner Service Plus Plan, which reinvests dividends paid on The Allstate Corporation common shares.

Katherine A. Smith for James

G. Andress

** Signature of Reporting Person

Date

05/31/2007

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.