FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

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OMB APPROVAL						
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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* WALKER JOAN H (Last) (First) (Middle) C/O THE ALLSTATE CORPORATION					Issuer Name and Ticker or Trading Symbol ALLSTATE CORP [ALL] 3. Date of Earliest Transaction (Month/Day/Year) 02/22/2008									5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner Officer (give title X Other (specify below) SVP Allstate Insurance Company							
2775 SANDERS ROAD (Street) NORTHBROOK IL 60062-6127					4. If	4. If Amendment, Date of Original Filed (Month/Day/Year)									6. Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person Form filed by More than One Reporting Person						
(City)	(S		(Zip)		<u> </u>																
1. Title of Security (Instr. 3) 2. T			2. Trans Date (Month/I	action	ar) i	2A. Deemed Execution Date, if any (Month/Day/Year)		,	3. 4. Sec Transaction Dispo Code (Instr. 5)		4. Secur Dispose	d of, or Beneficia curities Acquired (A) or osed Of (D) (Instr. 3, 4 and			r	5. Amount of Securities Beneficially Owned Following		6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		7. Nature of Indirect Beneficial Ownership	
									Code	v	Amount		(A) or (D)	() or Price		Reported Transaction(s) (Instr. 3 and 4)				(Instr. 4)	
Common	Stock			02/22/2008						M		750		A	\$() (1)	5,	,028		D	
Common Stock			02/22	2/2008					F ⁽²⁾		263		D	\$40	5.85	4,765		D			
Common Stock																388.	9508(3)		I	by 401(k) plan	
		Т	able II -									sed of onverti					wned				
1. Title of Derivative Security (Instr. 3) 2. Conversion or Exercise Price of Derivative Security 3. Transaction Date (Month/Day/Year) (Month/Day/Year) 3A. Deeme Execution if any (Month/Day Month/Day Mo		Date, Transaction			on of I		6. Date Exercisab Expiration Date (Month/Day/Year)				7. Title and Amount of Securities Underlying Derivative Secu (Instr. 3 and 4)			8. Price of Derivative Security (Instr. 5)		9. Number derivative Securities Beneficiall Owned Following Reported Transactio (Instr. 4)	Ownershi Form: Direct (D) or Indirect (I) (Instr. 4	Ownership Form:	Beneficial Ownership (Instr. 4)		
					Code	v	(A)	(D)	Date Exe	e ercisable		opiration	Title		Amour or Numbe of Shares	r					
Restricted Stock Units	\$0 ⁽¹⁾	02/22/2008			M ⁽¹⁾			750		(4)	02	2/21/2010		nmon	750		\$0 ⁽¹⁾	1,500		D	

Explanation of Responses:

- 1. Conversion of previously awarded restricted stock units (RSUs) representing the right to receive one share of Allstate common stock, without the payment of any consideration, pursuant to The Allstate Corporation Amended and Restated 2001 Equity Incentive Plan.
- 2. Delivery of shares to Company to satisfy tax withholding obligation in connection with conversion into common stock of previously awarded RSUs.
- 3. Reflects acquisition of 216.6679 shares of The Allstate Corporation common stock since November 26, 2007 under The Savings and Profit Sharing Fund of Allstate Employees, a 401(k) plan, pursuant to the most recent plan statement, dated February 20, 2008.
- 4. Remaining increments of restricted stock units will unrestrict on February 21, 2009 and February 21, 2010, respectively.

<u>JOANH.WALKER</u> <u>02/25/2008</u>

** 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.

KNOW BY ALL THESE PRESENTS, that the undersigned hereby constitutes and appoints each of Elizabeth J. Lapham, Mary J. McGinn, Efie Vainikos, Katherine A. Smith and Susan L. Woosley, signing singly, the undersigned's true and lawful attorney-in-fact to:

- (1) prepare, execute in the undersigned's name and on the Undersigned's behalf, and submit to the U.S. Securities and Exchange Commission (the "SEC") a Form ID, including amendments thereto, and any other documents necessary or appropriate to obtain codes and passwords enabling the undersigned to make electronic filings with the SEC of reports required by Section 16(a) of the Securities Exchange Act of 1934 or any rule or regulation of the SEC;
- (2) execute for and on behalf of the undersigned, in the undersigned's capacity as an officer and/or director of The Allstate Corporation (the "Company"), Forms 3, 4, and 5 in accordance with Section 16(a) of the Securities Exchange Act of 1934 and the rules thereunder; and any other forms or reports the undersigned may be required to file in connection with the undersigned's ownership, acquisition, or disposition of securities of the Company;
- (3) do and perform any and all acts for and on behalf of the undersigned which may be necessary or desirable to complete and execute any such Form 3, 4, or 5, or other form or report, and timely file such form or report with the United States Securities and Exchange Commission and any stock exchange or similar authority; and
- take any other action of any type whatsoever in connection with the foregoing which, in the opinion of such attorney-in-fact, may be of benefit to, in the best interest of, or legally required by, the undersigned, it being understood that the documents executed by such attorney-in-fact on behalf of the undersigned pursuant to this Power of Attorney shall be in such form and shall contain such terms and conditions as such attorney-in-fact may approve in such attorney-in-fact's discretion.

The undersigned hereby grants to each such attorney-in-fact full power and authority to do and perform any and every act and thing whatsoever requisite, necessary, or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that such attorney-in-fact, or such attorney-in-fact's substitute or substitutes, shall lawfully do or cause to be done by virtue of this power of attorney and the rights and powers herein granted. The undersigned acknowledges that the foregoing attorneys-in-fact, in serving in such capacity at the request of the undersigned, are not assuming, nor is the Company assuming, any of the undersigned's responsibilities to comply with Section 16 of the Securities Exchange Act of 1934.

This Power of Attorney shall remain in full force and effect until the undersigned is no longer required to file Forms 3, 4, and 5 with respect to the undersigned's holdings of and transactions in securities issued by the Company, unless earlier revoked by the undersigned in a signed writing delivered to the foregoing attorneys-in-fact.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 19th day of December, 2007.

_/s/_Joan	W. Walker	
_Joan W.	Walker	
Print Nam	Δ	