SEC Form 4	
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FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

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	hours per response:	0.5
	Estimated average burden	

	Address of Reporting	Person*	2. Issuer Name and Ticker or Trading Symbol <u>ALLSTATE CORP</u> [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			-	X Officer (give title Other (specify below)
			3. Date of Earliest Transaction (Month/Day/Year) 02/22/2008	Controller
			4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Individual or Joint/Group Filing (Check Applicable
(Street)	ROOK IL	60062-6127	_	Line) X Form filed by One Reporting Person Form filed by More than One Reporting Person
(City)	(State)	(Zip)		

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transa Code (8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)				ed Of (D) (Instr. 3, 4 and Be Be Ov		6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	v	Amount	ount (A) or (D) Price		Transaction(s) (Instr. 3 and 4)		(instr. 4)		
Common Stock	02/22/2008		М		1,000	A	\$0 ⁽¹⁾	15,145	D			
Common Stock	02/22/2008		F ⁽²⁾		294	D	\$46.85	14,851	D			
Common Stock								2,430.1529	I	by 401(k) Plan		

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

			(*:9:,	P ,	•••••	,		, opuo							
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)		of		Expiration Date (Month/Day/Year)		7. Title an Amount o Securities Underlyin Derivative (Instr. 3 ar	f g Security	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	v	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Restricted Stock Units	\$0 ⁽¹⁾	02/22/2008		M ⁽¹⁾			1,000	(3)	02/21/2010	Common Stock	1,000	\$0 ⁽¹⁾	2,000	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. Remaining increments of restricted stock units will unrestrict on February 21, 2009 and February 21, 2010, respectively.

SAMUELHPILCH

** Signature of Reporting Person

02/25/2008

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.