FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL								
OMB Number:	3235-028							

OMB Number: 3235-0287 Estimated average burden hours per response: 0.5

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* Roche Michael John (Last) (First) (Middle) C/O THE ALLSTATE CORPORATION 2775 SANDERS ROAD					3. D 02/	2. Issuer Name and Ticker or Trading Symbol ALLSTATE CORP [ALL] 3. Date of Earliest Transaction (Month/Day/Year) 02/15/2007								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				
(Street) NORTHBROOK IL 60062-6127 (City) (State) (Zip)				4. If	If Amendment, Date of Original Filed (Month/Day/Year)							6. Indi Line) X	-,					
Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																		
1. Title of Security (Instr. 3) 2. Transact Date (Month/Date)				Execution Date,		Transaction Dis		Disposed	curities Acquired (A) cosed Of (D) (Instr. 3, 4			Securi Benefi Owned Report	cially I Following ed	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)			
							Code	٧	Amount	(A) (D)	or Pri	e		ction(s) 3 and 4)				
Common Stock 02/15/2				/2007	2007			F ⁽¹⁾		1,644	1,644 D		1.71	14,460		D		
Common Stock													1,98	0.3413(2)	I	by 401(k) Plan		
Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)																		
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	Conversion or Exercise (Month/Day/Year) Trice of Perivative Security Execution Date, if any (Month/Day/Year) Execution Date, if any (Month/Day/Year) Execution Date, if any (Month/Day/Year)		Transa Code (n of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year) Date Exercisable Expiration Date		7. Title and Amount of Securities Underlying Derivative Security (Instr. and 4) Amount or Number of Shares		Der Sec (Ins	rice of ivative urity tr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction (Instr. 4)	Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)		

Explanation of Responses:

- 1. Delivery of shares to issuer to pay minimum tax withholding liability incurred in connection with the unrestriction of shares on February 15, 2007.
- 2. Reflects acquisition of 316.3661 shares of The Allstate Corporation common stock since December 15, 2006 under The Savings and Profit Sharing Fund of Allstate Employees, a 401 (k) plan, pursuant to the most recent plan statement, dated February 14, 2007.

MICHAEL J ROCHE

02/19/2007

** 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.