FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington D.C. 20549

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STATEMENT	OF CHANGES	IN BENEFICIAL	OWNERSHIP

l	OMB APPRO	VAL
	OMB Number:	3235-0287
l	Estimated average burd	en
l	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* <u>Roche Michael John</u>					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 Officer (give title Other (specify)						
(Last) (First) (Middle) C/O THE ALLSTATE CORPORATION 2775 SANDERS ROAD				02/	3. Date of Earliest Transaction (Month/Day/Year) 02/15/2008								Officer (give title X Other (specify below) SVP Allstate Insurance Company					
(Street) NORTHBROOK IL 60062-6127 (City) (State) (Zip)			. 4.11	4. If Amendment, Date of Original Filed (Month/Day/Year)							Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person Form filed by More than One Reporting Person							
		Tabl	e I - Nor	n-Deriv	ative	Se	curitie	s Ac	quired,	Dis	posed o	f, or	Bene	eficia	lly Own	ed		
1. Title of Security (Instr. 3) 2. Transa Date (Month/L				Execution Date,		Transaction Dispose Code (Instr. 5)		Disposed	ities Acquired (A) or d Of (D) (Instr. 3, 4 a					6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)			
							Code	v	Amount	A) 1)	() or ()	Price	Trans	action(s) 3 and 4)		(111501.4)		
Common Stock 02/15/				5/2008	2008		F ⁽¹⁾		1,216		D	\$46.	58	4,567	D			
Common Stock													2,6	26.949 ⁽²⁾	I	by 401(k) Plan		
		Та									sed of, onvertib				Owned			
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	ar) 3A. Deemed Execution Date, if any (Month/Day/Year) 4. Transaction Code (Instr		of Deriving Security (A) of Disposor (D)	r osed) r. 3, 4	6. Date Exercisable and Expiration Date (Month/Day/Year) Date Exercisable Expiration Date		e ar)	7. Title and Amount of Securities Underlying Derivative Security (Instr. and 4) Amoun or Numbe of Title Shares		ount	8. Price of Derivative Security (Instr. 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, 2008.
- 2. Reflects acquisition of 646.6077 shares of The Allstate Corporation common stock since February 14, 2007 under The Savings and Profit Sharing Fund of Allstate Employees, a 401(k) plan, pursuant to the most recent plan statement, dated February 11, 2008.

MICHAELJROCHE

02/15/2008

** 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.

POWER OF ATTORNEY

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
- (4) 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 17th day of December, 2007.

_/s/_Michael J. Roche	_
_Michael J. Roche	
Print Name	