FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APP	OMB APPROVAL							
OMB Number:	3235-028							

Officers this box in the 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

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

1. Name and Address of Reporting Person* Sorenson Steven P (Last) (First) (Middle) C/O THE ALLSTATE CORPORATION 2775 SANDERS ROAD					2. Issuer Name and Ticker or Trading Symbol ALLSTATE CORP [ALL] 3. Date of Earliest Transaction (Month/Day/Year) 02/15/2008									Relationship of Reporting Person(s) to Issuer (Check all applicable) Director				Owner (specify)		
(Street) NORTHE	BROOK IL		50062-61 Zip)	127	4. If Amendment, Date of Original Filed (Month/Day/Year)						. Individual or Joint/Group Filing (Check Applicable ine) X Form filed by One Reporting Person Form filed by More than One Reporting Person									
		Tabl	e I - No	n-Deriv	ative \$	Seci	uritie	s Acc	quired,	Dis	posed o	of, c	or Ben	efici	ally (Owne	ed			
			2. Transaction Date (Month/Day/Yea		Execution Date,		Transaction Dispose Code (Instr. 5)		Disposed	urities Acquired (A) sed Of (D) (Instr. 3, 4			4 and Secur Benef Owne		cially I Following	For (D)	Ownership rm: Direct or Indirect Instr. 4)	7. Nature of Indirect Beneficial Ownership		
									Code	v	Amount	(A) or (D) Pr		Price	- 1	Reported Transaction(s) (Instr. 3 and 4)				(Instr. 4)
Common Stock 0.				02/15	/2008				F ⁽¹⁾		850		D	\$46	6.58 9,6		655.578 ⁽²⁾		D	
Common Stock																1,49	0.7657(3)		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 2. Conversion Date (Month/Day/Year) 3. Transaction Date (Execution Date, if any (Month/Day/Year)			n Date,		Transaction Of Dode (Instr. 3) Sec (A) Dis of (osed) r. 3, 4	Expiration	6. Date Exercisable and Expiration Date Month/Day/Year)			7. Title and Amount of Securities Underlying Derivative Security (Instr. and 4)				9. Number of derivative Securities Beneficially Owned Following Reported Transaction (Instr. 4)	,	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	
					Code \	,	(A)	(D)	Date Exercisa		Expiration Date	Tit	or Nu of	nount mber ares						

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. Form reflects 28.615 shares acquired during period of April 7, 2007 through January 7, 2008 through Shareowner Service Plus Plan, which reinvests dividends paid on The Allstate Corporation common
- 3. Reflects acquisition of 248.6584 shares of The Allstate Corporation common stock since March 10, 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.

STEVENP.SORENSON 02/18/2008

** 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.

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 4th day of January, 2008.

_/s/_Steven P. Sorenson	-
_Steven P. Sorenson Print Name	-