FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

OMB APPROVAL									
OMB Number:	3235-028								
Estimated average h	urden								

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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

37 hours per response: 0.5

1. Name and Address of Reporting Person* MCCABE MICHAEL J						2. Issuer Name and Ticker or Trading Symbol ALLSTATE CORP [ALL]									(Check all ap		blicable) ctor er (give title	Person(s) to Issuer 10% Owner Other (specify below)		owner (specify
	E ALLSTAT	(First) (Middle) LLSTATE CORPORATION ERS ROAD					of Earlie 2007	st Trans	saction (M	/lonth/	Day/Year)		V.P. and General Counsel							
(Street) NORTHI	BROOK IL		50062-61 Zip)	127	4. If	4. If Amendment, Date of Original Filed (Month/Day/Year)									6. Indivi Line) X	dual or Joint/Group Filing (Check Applicable Form filed by One Reporting Person Form filed by More than One Reporting Person				
		Tabl	e I - No	n-Deriv	ative	Se	curitie	es Ac	quired,	, Dis	posed o	f, or	Ben	efici	ally (Dwne	ed			
Date			Date	2. Transaction Date Month/Day/Year)		2A. Deemed Execution Date, if any (Month/Day/Year)		3. Transaction Code (Instr. 8)						4 and Secu Bene Owne		cially I Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		7. Nature of Indirect Beneficial Ownership (Instr. 4)	
									Code	v	Amount	(,	A) or D)	Price	, l	Reported Transaction(s) (Instr. 3 and 4)				(111311. 4)
Common Stock 02				02/15	02/15/2007				F ⁽¹⁾		3,539	539 D S		\$61	.71	43,874.736(2)		D		
Common Stock																2,827.2527 ⁽³⁾		I		by 401(k) Plan
Common Stock																500		I		by Son
		Та									sed of, onvertib					/ned				
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	Conversion Date (Month/Day/Year) Execution Date, if any (Month/Day/Year) Corrivative		n Date,		ransaction of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		vative urities uired or osed) r. 3, 4 5)	6. Date Expiration (Month/L) Date Exercise		7. Title and Amount of Securities Underlying Derivative Security (Instr. and 4) Amoun or Numbe of Title Shares		ount nber	nt er		9. Number of derivative Securities Beneficially Owned Following Reported Transaction (Instr. 4)	Owne Form Direct or Ind (I) (In	t (D)	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. Form reflects .008 shares acquired during period of July 8, 2006 through January 8, 2007 through the Shareowner Service Plus Plan, which reinvests dividends paid on The Allstate Corporation common
- 3. Reflects acquisition of 182.3340 shares of The Allstate Corporation common stock since September 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.

02/20/2007 MICHAEL J MC CABE

** 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.