

SECURITIES AND EXCHANGE COMMISSION

Washington, DC 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934
(Amendment No.)

Allstate Corporation

(Name of Issuer)

Common Stock, \$0.01 Par

(Title of Class of Securities)

020002 10 1

(CUSIP Number)

Check the following box if a fee is being paid with this statement . (A fee is not required only if the filing person: (1) has a previous statement on file reporting beneficial ownership of more than five percent of the class of securities described in Item 1; and (2) has filed no amendment subsequent thereto reporting beneficial ownership of five percent or less of such class.) (See Rule 13d-7.)

NAMES OF REPORTING PERSONS.

1 I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY).

Northern Trust Corporation	36-2723087
The Northern Trust Company	36-1561860
Northern Trust Bank of Arizona, NA	59-0258165
Northern Trust Bank of California, NA	94-2938925
Northern Trust Bank of Florida, NA	36-2798553
Northern Trust Bank of Texas, NA	75-1999849
Northern Trust Quantitative Advisors, Inc	36-3608252

CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)

2 Not Applicable (a) (b)

SEC USE ONLY

3

CITIZENSHIP OR PLACE OF ORGANIZATION

4 Northern Trust Corporation--a Delaware corporation with principal offices in Chicago, Illinois

SOLE VOTING POWER

5 NUMBER OF SHARES 11,697,098

SHARED VOTING POWER

6 BENEFICIALLY OWNED BY EACH REPORTING PERSON 15,140,921

SOLE DISPOSITIVE POWER

7 1,123,038

SHARED DISPOSITIVE POWER

8 WITH 114,640

AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

9 26,881,794

CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)

10 Not Applicable

PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

11 6.27

TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

12 Northern Trust Corporation HC

SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

SCHEDULE 13G UNDER THE SECURITIES EXCHANGE ACT OF 1934

Check the following box if a fee is being paid with statement [].

1. (a) Allstate Corporation

(Name of Issuer)
- (b) 2775 Sanders Road, Northbrook, Illinois 60062

(Address of Issuer's Principal Executive Office)
2. (a) Northern Trust Corporation

(Name of Person Filing)
- (b) 50 South LaSalle Street, Chicago, Illinois 60675

(Address of Person Filing)
- (c) U.S. (Delaware Corporation)

(Citizenship)
- (d) Common Stock, \$0.01 Par

(Title of Class of Securities)
- (e) 020002 10 1

(CUSIP Number)
3. This statement is being filed by Northern Trust Corporation as a Parent Holding Company in accordance with S240.13d-1(b)(1)(ii)(G).
4. (a) 26,881,794

(Amount Beneficially Owned)
- (b) 6.27

(Percent of Class)
- (c) Number of shares as to which such person has:
 - (i) 11,697,098

(Sole Power to Vote or to Direct the Vote)
 - (ii) 15,140,921

(Shared Power to Vote or to Direct the Vote)
 - (iii) 1,123,038

(Sole Power to Dispose or Direct Disposition)
 - (iv) 114,640

(Shared Power to Dispose or Direct Disposition)

5. If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than 5 percent of the class of securities, check the following: []

6. Statement regarding ownership of 5 percent or more on behalf of another person:

7. Parent Holding Company reporting on behalf of the following subsidiaries, all of which are banks as defined in Section 3(a) (6) of the Act:

The Northern Trust Company
50 South LaSalle Street
Chicago, IL 60675

Northern Trust Bank of Arizona N.A.
2398 East Camelback Road
Phoenix, AZ 85016

Northern Trust Bank of
of Florida N.A.
700 Brickell Avenue
Miami, FL 33131

Northern Trust Bank of California N.A.
355 South Grand Avenue, Suite 2600
Los Angeles, CA 90071

Northern Trust Bank of Texas N.A.
2020 Ross Avenue
Dallas, TX 75201

Northern Trust Quantitative Advisors, Inc.
1 North LaSalle Street, Suite 600
Chicago, IL 60690

8. Identification and Classification of Members of the Group.

Not Applicable.

9. Notice of Dissolution of Group.

Not Applicable.

10. By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purpose or effect.

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

NORTHERN TRUST CORPORATION

By: Perry R. Pero

DATED: 3-10-98

As its: Sr. Executive Vice President

EXHIBIT TO SCHEDULE 13G
FILED BY NORTHERN TRUST CORPORATION

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549-1004
Attention: Filing Desk, Stop 1-4

RE: Allstate Corporation

Pursuant to the requirement of 240.13d-1(e) (1) (iii), this exhibit shall constitute our written agreement that the Schedule 13G to which this exhibit is attached is filed on behalf of Northern Trust Corporation and of its subsidiary(ies), as stated below, regarding our respective beneficial ownership in the above-captioned equity security.

NORTHERN TRUST CORPORATION

By: Perry R. Pero

DATED: 3-10-98

As its: Sr. Executive Vice President

The NORTHERN TRUST COMPANY

By: Perry R. Pero

As its Sr. Executive Vice President

NORTHERN TRUST BANK OF ARIZONA, NA
NORTHERN TRUST BANK OF TEXAS, NA
NORTHERN TRUST BANK OF CALIFORNIA, NA
NORTHERN TRUST BANK OF FLORIDA, NA

By: Barry G. Hastings

As its Authorized Representative

NORTHERN TRUST QUANTITATIVE ADVISORS, INC.

By: John Goodwin

As its Authorized Representative

THE NORTHERN TRUST COMPANY
Fifty South LaSalle Street
Chicago, Illinois 60675

April 10, 1998

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549-1004

ATTN: Filing Desk, Stop 1-4

Gentlemen:

Enclosed is the Schedule 13G filing for The Allstate Corporation. Any inquiries may be directed to me at (312) 444-7065.

Sincerely,

Oscar Teran
Trust Officer