FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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OMB APPROVAL

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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

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* SIMONSON ERIC A (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) 02/26/2008 4. If Amendment, Date of Original Filed (Month/Day/Year)							(Chec	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner Officer (give title X Other (specify below) Chief Investment Officer 6. Individual or Joint/Group Filing (Check Applicable					
(Street) NORTHBROOK IL 60062-6127											I ′	Line) X Form filed by One Reporting Person Form filed by More than One Reporting Person						
(City)	(S	state)	(Zip)		1 00001													
	Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																	
Date				2A. Deemed Execution Date, if any (Month/Day/Year)		Code (Instr.			5. Amount Securities Beneficial Owned Fo Reported	Form (D) or ollowing (I) (In		: Direct I r Indirect E str. 4) (7. Nature of ndirect Beneficial Ownership					
							Code	v	Amount	(A) or (D)	Price	Transactio				Instr. 4)		
	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			re s I (A) sed str.	Expiration Date of Securities (Month/Day/Year) Underlying			es g Security	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s)		10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)					
				Code	v	(A)	(D)	Date Exercisabl		piration te	Title	Amount or Number of Shares		(Instr. 4)	ion(s)			
Employee Stock Option (right to buy)	\$48.82	02/26/2008		A		107,300		(1)	0	2/26/2018	Common Stock 10		\$0	107,300		D		
Restricted Stock Units	\$0 ⁽²⁾	02/26/2008		A		11,600		02/26/2012	2 02	/26/2012 ⁽²⁾	Common Stock	11,600	\$0	11,60	00	D		

Explanation of Responses:

- 1. Option exercisable in four increments, each for one-fourth of the total number of said shares, such installments to vest on February 26, 2009, February 26, 2010, February 26, 2011 and February 26, 2012, respectively.
- 2. Award of Restricted Stock Units (RSUs) granted under The Allstate Corporation Amended and Restated 2001 Equity Incentive Plan. Each RSU represents the right to receive, without the payment of any consideration, one share of Allstate common stock on the day following the last day of the period of restriction (the conversion date). The period of restriction ends on February 25, 2012.

ERICALLENSIMONSON

02/28/2008

** 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.