FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB A	PPROVAL
OMB Number:	3235-02

287 Estimated average burden 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	n 30(h) d	of the	Investment (Compa	any Act	of 1940								
1. Name and Address of Reporting Person* SMITH JOSHUA I						2. Issuer Name and Ticker or Trading Symbol ALLSTATE CORP [ALL]								5. Relationship of Reporting Person(s) to Issuer (Check all applicable)						
<u>51/1111</u>	1 JUSHU	<u>A 1</u>								,				X	Directo	or		10% Ow	ner	
(Last)	`	,	(Middle)			3. Date of Earliest Transaction (Month/Day/Year) 12/01/2007									Officer (give title below)			Other (s below)	pecify	
C/O THI	E ALLSTA	ΓE CORPORAT	ION																	
2775 SA	NDERS RO	DAD			4. 11	f Amer	ndment,	Date	of Original Fi	iled (M	/lonth/D	ay/Year)			idual or	Joint/Group	Filing	(Check App	olicable	
(Street)														ne)	Farm (filed by One	Dono	uting Daras		
	BROOK II		60062-61	27										X		,		J		
	DROOK II	1			-										Persoi	filed by More	e than	One Repor	ting	
(City)	(S	tate)	(Zip)																	
		Tab	le I - Nor	า-Deriv	ative	Sec	urities	s Ac	quired, D	ispo	sed c	of, or Be	eneficia	ally	Owned	t				
1. Title of Security (Instr. 3) 2. Transa Date (Month/D						ar) E	2A. Deemed Execution Date, if any (Month/Day/Yea		Code (In:	ion D	4. Securities Acquired (A) Disposed Of (D) (Instr. 3, 5)			4 and Secu Bene Own		es ally Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	Direct of Indirect Estr. 4)	7. Nature of Indirect Beneficial Ownership	
									Code	/ A	Amount	ınt (A) or (D)		;	Reported Transaction(s) (Instr. 3 and 4)				Instr. 4)	
		Т							uired, Dis s, options						wned					
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deeme Execution if any (Month/Da	Date,	Code (Ins				6. Date Exer Expiration D (Month/Day/	e and	7. Title and Amount of Securities Underlying Derivative Secu (Instr. 3 and 4)		De Se (In	e. Price of Derivative Security Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s (Instr. 4)	y	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)		
					Code	v	(A)	(D)	Date Exercisable	Expii Date	iration	Title	Amount or Number of Shares							
Restricted Stock Units	\$0 ⁽¹⁾	12/01/2007			A		2,000		(1)	((1)	Common Stock	2,000		(1)	8,000		D		

Explanation of Responses:

1. Restricted Stock Units (RSUs) are granted under The Allstate Corporation 2006 Equity Compensation Plan for Non-Employee Directors, as amended and restated. Each RSU represents the right to receive one share of Allstate common stock upon the earlier of (i) the date of the reporting person's death or disability, and (ii) one year after the date on which the reporting person is no longer serving as a director of Allstate.

JOSHUAISMITH

12/04/2007

** 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.