FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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l	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

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1. Name and Address of Reporting Person* LEMAY RONALD T						2. Issuer Name and Ticker or Trading Symbol ALLSTATE CORP [ALL]							5. Relationship of Reporting Person(s) to Issuer (Check all applicable)					
LEWIAT KUNALU I													X Directo	r		10% Ow	ner	
(Last) (First) (Middle) C/O THE ALLSTATE CORPORATION						3. Date of Earliest Transaction (Month/Day/Year) 06/01/2007							Officer below)	(give title		Other (s below)	pecify	
2775 SANDERS ROAD						4. If Amendment, Date of Original Filed (Month/Day/Year)							5. Individual or Joint/Group Filing (Check Applicable					
(Street) NORTHBROOK IL 60062-6127			27									X Form filed by One Reporting Person Form filed by More than One Reporting Person						
(City)	(City) (State) (Zip)																	
		Tab	le I - Non	ı-Deriv	ative	e Sec	curitie	s A	cquired, Di	sposed o	of, or Bei	neficiall	y Owned	l				
1. Title of Security (Instr. 3) 2. Transa Date (Month/D				Execution Date,			Code (Instr. 5)					es Form ially (D) (Following (I) (I		m: Direct or Indirect nstr. 4)	7. Nature of Indirect Beneficial Ownership			
								Code V	Amount	(A) or (D)	Price	Reported Transact (Instr. 3 a	ion(s)			(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	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Yea	Date,	4. Transactic Code (Inst				6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Numbe derivative Securities Beneficial Owned Following Reported Transactic (Instr. 4)	e s lly	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	Beneficial Ownership (Instr. 4)	
					Code	v	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares						
Non- Employee Director Stock Option (right to buy)	\$61.58	06/01/2007			A		4,000		06/01/2008 ⁽¹⁾	06/01/2017	Common Stock	4,000	\$0	4,000)	D		

Explanation of Responses:

1. Grant to reporting person of option to purchase 4,000 shares of common stock exercisable in three increments, each for one-third of the total number of said shares, such installments to vest on June 1, 2008, June 1, 2009 and June 1, 2010, respectively.

RONALD T LE MAY

06/05/2007

** 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.