FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

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

	OMB APPROVAL								
ОМВ	Number:	3235-0287							
Estimated average burden									
hours	per response:	0.5							

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*				2. Issuer Name and Ticker or Trading Symbol ALLSTATE CORP [ALL]							5. Relationship of Reporting Person(s) to Issuer (Check all applicable)					
ANDRESS JAMES G				-					J)	Director		10%	Owner	
(Last)	`	First)	(Middle)		3. Date of Earliest Transaction (Month/Day/Year) 06/01/2007							Officer (below)	give title	Othe below	(specify)	
2775 SANDERS ROAD				4	4. If Amendment, Date of Original Filed (Month/Day/Year)							6. Individual or Joint/Group Filing (Check Applicable				
(Street)				_							Line)			D		
NORTHBROOK IL 60062-6127											X Form filed by One Reporting Person Form filed by More than One Reporting Person					
(City)	(9	State)	(Zip)													
		Ta	able I - Non-D	erivati	ive S	ecuritie	s A	cquired, Di	sposed o	f, or Bei	neficially	Owned				
Date			action 2A. Deemed Execution Date, if any (Month/Day/Year		Code (Instr.			Beneficial Owned Fo	s Form ally (D) o ollowing (I) (Ir	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership					
						Code V	Amount	(A) or (D)	Price	Reported Transaction (Instr. 3 and			(Instr. 4)			
			Table II - Dei (e.g					quired, Disp s, options,				Owned				
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/Year)		saction e (Instr. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		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. Number of derivative Securities Beneficially Owned Following Reported	Owners Form: Iy Direct (I or Indire (I) (Instr	Beneficia Ownershi ct (Instr. 4)		
				Code	v	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares		Transactio (Instr. 4)	on(s)		
Common Share Unit	\$0	06/01/2007		A ⁽¹⁾		892.133		(1)	(1)	Common Stock	892.133	\$61.65	10,608.1	.66 D		
Non- Employee Director Stock Option (right to buy)	\$61.58	06/01/2007		A		4,000		06/01/2008 ⁽²⁾	06/01/2017	Common Stock	4,000	\$0	4,000	D		

Explanation of Responses:

- 1. These common share units were acquired pursuant to The Allstate Corporation Amended and Restated Deferred Compensation Plan for Non-Employee Directors and represent director's fees deferred under the Plan and converted into units based on the market price of The Allstate Corporation's common shares. The units are credited with amounts representing dividends on common shares, as declared, which are also
- 2. 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.

JAMES G ANDRESS

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.