FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT	OF CHANGE	S IN BENEFICI	AL OWNERSHIP

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 30(h) of the Investment Company Act of 1940

1	UNIB APPRO	JVAL				
	OMB Number:	3235-0287				
	Estimated average burd	en				
	hours per response:	0.5				

Name and Address of Reporting Person* WILSON THOMAS J					2. Issuer Name and Ticker or Trading Symbol ALLSTATE CORP [ALL]								ck all applica Director Officer (onship of Reporting Perso Il applicable) Director Officer (give title		10% Ow Other (s	ner	
	E ALLSTAT	irst) TE CORPORATI	(Middle)		3. Date of Earliest Transaction (Month/Day/Year) 02/26/2008							below) President and CEO						
2775 SANDERS ROAD (Street) NORTHBROOK IL 60062-6127					4. If Amendment, Date of Original Filed (Month/Day/Year)							Line)	X Form filed by One Reporting Person Form filed by More than One Reporting					
(City)	(S	state)	(Zip)										Person					
	_	Ta	able I - Non-E	Derivat	tive S	ecuritie	s A	cquir	red, D	isp	osed of	, or Ben	eficially	Owned				
Date				action 2A. Deemed Execution Date, if any (Month/Day/Year)		Code (Instr.		d (A) or r. 3, 4 and 5)	5. Amount Securities Beneficial Owned Fo Reported	ly	Form:	Direct Indirect Itr. 4)	7. Nature of Indirect Beneficial Ownership					
							С	Code	,	Amount (A) or (D)		Price	Transaction(s) (Instr. 3 and 4)				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/Year)	4. Transa Code 8)		Derivative Ex			6. Date Exercisable and Expiration Date (Month/Day/Year) 7. Title and Amo of Securities Underlying Derivative Secu (Instr. 3 and 4)			es g Security	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s	e s ally	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	
			Code V (A)		(D)	Date Exerc	cisable	Exp Dat	oiration e	Title	Amount or Number of Shares		(Instr. 4)					
Employee Stock Option (right to buy)	\$48.82	02/26/2008		A		338,316			(1)	02	2/26/2018	Common Stock	338,316	\$0	338,316		D	
Restricted Stock Units	\$0 ⁽²⁾	02/26/2008		A		36,705		02/26	6/2012	02/2	26/2012 ⁽²⁾	Common Stock	36,705	\$0	36,70	15	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.

Katherine A. Smith for Thomas
J. Wilson

02/28/2008

** Signature of Reporting Person

son 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.