FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

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OMB APP	ROVAL
OMB Number	2225 02

3235-0287 OMB Number: 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).

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

(Last) (First) (Middle) 3. Date of Earliest Transaction (Month/Day/Year) 05/18/2004 Controller (Street)	1. Name and Address of Reporting Person* PILCH SAMUEL H						2. Issuer Name and Ticker or Trading Symbol ALLSTATE CORP [ALL]								5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner Officer (check title Check Check (check))					
(Street) NORTHBROOK IL 60062 Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned 1. Title of Security (Instr. 3) 2. Transaction Date (Month/Day/Year) (Month/Day/Year) (Month/Day/Year) Code (Instr. 3) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned Form filed by More than One Report Person 5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3, 4 and 5) (Instr. 3 and 4) Code (Instr. 6) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned Following Reported Transaction(s) (Instr. 4) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned Following Reported Transaction(s) (Instr. 4) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned Following Reported Transaction(s) (Instr. 4) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned Following Reported Transaction(s) (Instr. 4) Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities) 1. Title of Conversion Date Conversion Date (Execution Date, if you puts, calls, warrants, options, convertible Securities) 5. Number of Executive Securities Acquired (A) or Date Execution Date, if you puts, calls, warrants, options, convertible Securities) 1. Title of Execution Date (Month/Day/Year) 1. Derivative (Month/Day/Year) 2. Derivative (Month/Day/Year) 3. Transaction (B. Securities) 4. Securities Acquired (A) or Beneficially Owned (D. Securities) 5. Amount of Securities (B. Secur	` '	`	,	Middle)					t Trans	action (Month/Day/Year)					X		,		,	
2. Transaction Date (Month/Day/Year) 3. Transaction Date (Month/Day/Year) 4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5) 5. Amount of Securities Beneficially Owned (D) or Date (D) or Da	NORTHBROOK IL 60062					4. If	4. If Amendment, Date of Original Filed (Month/Day/Year)								X Form filed by One Reporting Person Form filed by More than One Reporting					
Date (Month/Day/Year) Execution Date, if any (Month/Day/Year) Transaction Code (Instr. 8) Disposed Of (D) (Instr. 3, 4 and 5) Securities Beneficially Owned Following Reported Transaction(S) (Instr. 3 and 4) Owned Following Reported Transaction Following Reported	Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																			
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Explanation of Responses:

1. Delivery of shares to the issuer to satisfy tax withholding obligation in connection with vesting of previously granted restricted stock.

Remarks:

Reflects acquisition of 9.167 shares of The Allstate Corporation common stock since February 5, 2004 under The Savings and Profit Sharing Fund of Allstate Employees, a 401(k) plan, pursuant to the most recent plan statement, dated May 12, 2004.

SAMUEL H PILCH

05/20/2004

** 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.