FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT	OF CHANGES	S IN BENEFICIAL	OWNERSHIP

OMB APPROVAL OMB Number: Estimated average burden

0.5

hours per response:

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. Name and Address of Reporting Person*						2. Issuer Name and Ticker or Trading Symbol ALLSTATE CORP [ALL]								5. Rela (Chec	k all appli	cable)	g Pers	son(s) to Iss	
(Last) (First) (Middle) C/O THE ALLSTATE CORPORATION					3. Date of Earliest Transaction (Month/Day/Year) 12/01/2006									Officer below)	(give title		Other (s below)	specify	
2775 SANDERS ROAD				4. If	4. If Amendment, Date of Original Filed (Month/Day/Year)								6. Individual or Joint/Group Filing (Check Applicable						
(Street) NORTHBROOK IL 60062-6127												Line) X	′						
(City)	(Si	tate) ((Zip)																
		Tab	le I - Nor	n-Deriv	ative	Se	curities	s Ac	quired, D	isp	osed o	of, or Be	nefic	ially	Owned	<u> </u>			
1. Title of Security (Instr. 3) 2. Transa Date (Month/D.				Execution Dat		Date	e, Transaction Dispo Code (Instr. 5)		Dispose	ities Acquir d Of (D) (In:	red (A) o str. 3, 4	4 and Securiti Benefic		es ally Following	Form (D) or	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)		
							Code	<i>,</i>	Amount	nt (A) or (D)		ce	Transact	nsaction(s) tr. 3 and 4)			,iiisti. 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. Deeme Execution if any (Month/Day	Date,	4. Transaction Code (Instr 8)		n of E		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		Di Si (li	Price of erivative ecurity estr. 5)	9. Number derivative Securities Beneficiall Owned Following Reported Transactio (Instr. 4)	Ownership Form: Direct (D) or Indirect (I) (Instr. 4	Ownership Form:	Beneficial Ownership (Instr. 4)	
					Code	v	(A)	(D)	Date Exercisable	Ex Da	piration ate	Title	Amou or Numb of Share	er					
Restricted Stock Units	\$0 ⁽¹⁾	12/01/2006			A		2,000		(1)		(1)	Common Stock	2,00	0	(1)	6,000		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 effective as of September 10, 2006. 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.

> RONALD T LE MAY 12/04/2006

> > Date

** Signature of Reporting Person

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.