FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL	

OMB Number:	3235-0287
Estimated average bur	rden
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).

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

Name and Address of Reporting Person* REYES J CHRISTOPHER					2. Issuer Name and Ticker or Trading Symbol ALLSTATE CORP [ALL]						5. Relationship of Reporting Person(s) to Issuer (Check all applicable)						
KEIE	5 J CHKI	STOPHER		-	[Table 11 1 2 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					X	Director			10% Ow	ner		
(Last) (First) (Middle) C/O THE ALLSTATE CORPORATION					3. Date of Earliest Transaction (Month/Day/Year) 06/01/2006							Officer (below)	give title		Other (sp below)	pecify	
			ION														
2775 SANDERS ROAD				4	4. If Amendment, Date of Original Filed (Month/Day/Year)							6. Individual or Joint/Group Filing (Check Applicable Line)					
(Street)											Zine)		ed by One	Report	ing Person		
		60062-6127										,	•	One Reporti	ng		
(City)	(5	State)	(Zip)														
		Tá	able I - Non-De	erivati	ive S	ecuritie	s A	cquired, Di	sposed o	f, or Ber	neficially	Owned					
1. Title of	Security (Ins	tr. 3)	Dat	ransacti e onth/Day		2A. Deem Execution if any (Month/D	n Date	Code (Inst	n Disposed	ties Acquire I Of (D) (Inst	ed (A) or tr. 3, 4 and 5)	Beneficially Owned Following		6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		7. Nature of Indirect Beneficial Ownership	
								Code V	Amount	(A) or (D)	Price	Transaction(s)				nstr. 4)	
			Table II - Der (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)	4. Transa Code (8)		5. Number Derivative Securities Acquired or Disport of (D) (In 3, 4 and	e s I (A) sed str.	6. Date Exerci Expiration Dat (Month/Day/Ye	e	7. Title an of Securit Underlyin Derivative (Instr. 3 ar	ies g Security	8. Price of Derivative Security (Instr. 5)	9. Number derivative Securities Beneficial Owned Following Reported	e Ow s For ally Dire or I g (I) (10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	
				Code	v	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares		Transaction(s) (Instr. 4)				
Common Share Unit	\$0	06/01/2006		A ⁽¹⁾		724.638		(1)	(1)	Common Stock	724.638	\$55.2	1,425.12	24	D		
Non- Employee Director Stock Option (right to buy)	\$55.2	06/01/2006		A		4,000		06/01/2007 ⁽²⁾	06/01/2016	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, 2007, June 1, 2008 and June 1, 2009, respectively.

J CHRISTOPHER REYES

06/05/2006

** 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.

KNOW BY ALL THESE PRESENTS, that the undersigned hereby constitutes and appoints each of Elizabeth J. Lapham, Mary J. McGinn, Cindy Vy Nguyen, Katherine A. Smith and Susan L. Woosley, signing singly, the undersigned's true and lawful attorney-in-fact to:

- (1) prepare, execute in the undersigned's name and on the Undersigned's behalf, and submit to the U.S. Securities and Exchange Commission (the "SEC") a Form ID, including amendments thereto, and any other documents necessary or appropriate to obtain codes and passwords enabling the undersigned to make electronic filings with the SEC of reports required by Section 16(a) of the Securities Exchange Act of 1934 or any rule or regulation of the SEC;
- (2) execute for and on behalf of the undersigned, in the undersigned's capacity as an officer and/or director of The Allstate Corporation (the "Company"), Forms 3, 4, and 5 in accordance with Section 16(a) of the Securities Exchange Act of 1934 and the rules thereunder; and any other forms or reports the undersigned may be required to file in connection with the undersigned's ownership, acquisition, or disposition of securities of the Company;
- (3) do and perform any and all acts for and on behalf of the undersigned which may be necessary or desirable to complete and execute any such Form 3, 4, or 5, or other form or report, and timely file such form or report with the United States Securities and Exchange Commission and any stock exchange or similar authority; and
- (4) take any other action of any type whatsoever in connection with the foregoing which, in the opinion of such attorney-in-fact, may be of benefit to, in the best interest of, or legally required by, the undersigned, it being understood that the documents executed by such attorney-in-fact on behalf of the undersigned pursuant to this Power of Attorney shall be in such form and shall contain such terms and conditions as such attorney-in-fact may approve in such attorney-in-fact's discretion.

The undersigned hereby grants to each such attorney-in-fact full power and authority to do and perform any and every act and thing whatsoever requisite, necessary, or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that such attorney-in-fact, or such attorney-in-fact's substitute or substitutes, shall lawfully do or cause to be done by virtue of this power of attorney and the rights and powers herein granted. The undersigned acknowledges that the foregoing attorneys-in-fact, in serving in such capacity at the request of the undersigned, are not assuming, nor is the Company assuming, any of the undersigned's responsibilities to comply with Section 16 of the Securities Exchange Act of 1934.

This Power of Attorney shall remain in full force and effect until the undersigned is no longer required to file Forms 3, 4, and 5 with respect to the undersigned's holdings of and transactions in securities issued by the Company, unless earlier revoked by the undersigned in a signed writing delivered to the foregoing attorneys-in-fact.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this _21st_ day of __April__, 2006.

_/s/_J. Christopher Reyes
_J. Christopher Reyes Print Name