FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL											
OMB Number:	3235-028										

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

37 Estimated average burden 0.5 hours per response:

or Section 30(h) of the Investment Company Act of 1940 5. Relationship of Reporting Person(s) to Issuer (Check all applicable) 1. Name and Address of Reporting Person 2. Issuer Name and Ticker or Trading Symbol ALLSTATE CORP [ALL] PILCH SAMUEL H Director 10% Owner Officer (give title Other (specify below) below) 3. Date of Earliest Transaction (Month/Day/Year) (Last) (First) (Middle) Controller 09/12/2006 C/O THE ALLSTATE CORPORATION 2775 SANDERS ROAD 4. If Amendment, Date of Original Filed (Month/Day/Year) 6. Individual or Joint/Group Filing (Check Applicable (Street) X Form filed by One Reporting Person NORTHBROOK IL 60062-6127 Form filed by More than One Reporting (City) (State) (Zip) Table I. New Deminative Committee Associated Dispersed of an Demoficially Commed

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr.					5. Amount of Securities Beneficially Owned Following Reported	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	v	Amount	(A) or (D)	Price	Transaction(s) (Instr. 3 and 4)		(1130.4)
Common Stock	09/12/2006		M		5,290	A	\$45.96	29,527(1)	D	
Common Stock	09/12/2006		F ⁽²⁾		3,154	D	\$59.61	26,373(1)	D	
Common Stock	09/12/2006		S		5,290	D	\$59.65	21,083(1)	D	
Common Stock								1,978.598	I	by 401(k) Plan

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivativ Security (Instr. 3)		3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transa Code (8)				6. Date Exerc Expiration Da (Month/Day/\)	ate	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 Transaction(s) (Instr. 4)	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				
Employee Stock Option (right to buy)	\$45.96	09/12/2006		М			5,290	(3)	02/06/2014	Common Stock	5,290	\$45.96	10,580	D	

Explanation of Responses:

- 1. The transactions reported in this Form 4 were effected pursuant to a Rule 10b5-1(c) trading plan adopted by the reporting person on April 24, 2006.
- 2. Delivery of shares to issuer to satisfy tax withholding obligation in connection with vesting of previously granted restricted stock
- 3. The remaining increments of employee stock option to purchase 10,580 shares of common stock to vest in two equal installments on February 6, 2007 and February 6, 2008.

SAMUEL H PILCH 09/14/2006

** 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.