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 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)

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934

or Section 30(h) of the Investment Company Act of 1940 2. Issuer Name and Ticker or Trading Symbol 5. Relationship of Reporting Person(s) to Issuer 1. Name and Address of Reporting Person (Check all applicable) ALLSTATE CORP [ALL] GREENBERG JACK M Director 10% Owner X Officer (give title Other (specify below) below) (Last) (Middle) (First) 3. Date of Earliest Transaction (Month/Day/Year) C/O THE ALLSTATE CORPORATION 02/23/2006 2775 SANDERS ROAD 4. If Amendment, Date of Original Filed (Month/Day/Year) 6. Individual or Joint/Group Filing (Check Applicable Line) (Street) Form filed by One Reporting Person NORTHBROOK IL 60062-6127 Form filed by More than One Reporting Person (City) (State) (Zip) Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned 1. Title of Security (Instr. 3) 4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5) 7. Nature of 2. Transaction 2A. Deemed 5. Amount of 6. Ownership Form: Direct Transaction **Execution Date** Indirect Code (Instr. 8) (D) or Indirect (I) (Instr. 4) Beneficial Ownership (Month/Day/Year) if any (Month/Day/Year) Beneficially Owned Following Reported Transaction(s) (Instr. 4) Code Price (Instr. 3 and 4)

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

	(-3),														
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)	action (Instr. Securitie Acquired Dispose			6. Date Exercisable and Expiration Date (Month/Day/Year)		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	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		Reported Transaction(s) (Instr. 4)		
Common Share Unit	\$0 ⁽¹⁾	02/23/2006		I	v		1,290.991 ⁽¹⁾	(1)	08/08/1988	Common Stock	1,290.991	\$54.52	0	D	

Explanation of Responses:

1. Form reflects discretionary intra-plan transfer of existing common share unit account balance into alternative investment fund provided under The Allstate Corporation Deferred Compensation Plan for Non-Employee Directors pursuant to reporting person's election. The transfer resulted in a disposition of common share units previously acquired under the Plan representing directors fees deferred and cash dividends on common shares, as declared, converted into units based on the market price of The Allstate Corporation's common shares and acquisition in a fund other than common share unit fund.

Katherine A. Smith for Jack M.

Greenberg

** Signature of Reporting Person

02/27/2006

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.