FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington,	D.C.	20549

Check this box if no longer subject to Section 16. Form 4 or Form 5	STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP
obligations may continue. See	
Instruction 1(b).	Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934

OMB APPROVAL OMB Number:

Estimated average burden hours per response: 0.5

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* MCCABE MICHAEL J						ALLSTATE CORP [ALL]									all app	olicable)	10	Person(s) to Issue 10% Own Other (spe	
(Last) (First) (Middle) THE ALLSTATE CORPORATION 2775 SANDERS ROAD						3. Date of Earliest Transaction (Month/Day/Year) 12/20/2004									below) below) V.P. and General Counsel				
(Street) NORTHE	BROOK IL		50062-6 Zip)	5127	4. If Amendment, Date of 12/22/2004				of Origin	ed (Month/Da	ay/Year)		6. Indiv Line) X						
		Tabl	e I - N	on-Deriv	ative	Sec	uritie	s Ac	quire	d, Di	sposed o	f, or E	Benefic	ially	Owne	ed			
1. Title of Security (Instr. 3)			2. Transaction Date (Month/Day/Year		Execution Date,					4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 a			Secur Benef	icially d Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		7. Nature of Indirect Beneficial Ownership (Instr. 4)		
							Code	v	Amount	(A) oi (D)	Price		Trans	action(s) 3 and 4)			(1150.4)		
Common Stock			12/20/2004				S ⁽¹⁾		26,753	D	\$50.	3219	4	18,650	D				
Common	Stock														500 I				by Son
Common Stock														2,255.325 ⁽²⁾		I		by 401(k) Plan	
		Та	ıble II -								osed of, convertib				vned				
1. Title of Derivative Security (Instr. 3) 2. Conversion or Exercise Price of Derivative Security 3. Transaction Date (Month/Day/Yea			if any	ution Date, Tra		ction Instr.			Expirat (Month	tion Da	'ear)			Deriv Secu (Inst	vative urity tr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)) ect	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	v	(A)	(D)	Date	cable	Expiration	Title	Number of Shares							

Explanation of Responses:

- 1. The sales reported in this Form 4 were effected pursuant to a Rule 10b5-1(c) trading plan adopted by the reporting person on December 3, 2004.
- 2. Reflects acquisition of 34.835 shares of The Allstate Corporation common stock since May 12, 2004 under The Savings and Profit Sharing Fund of Allstate Employees, a 401(k) plan, pursuant to the most recent plan statement, dated December 21, 2004.

MICHAEL J MC CABE

12/22/2004

** 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.