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SYLLA CA Form 4 May 03, 20										
FOR	ЛЛ							OMB AP	PROVAL	
	RITIES AND EXCHANGE COMMISSIC ashington, D.C. 20549					OMB Number:	3235-0287			
Check i if no lo subject Section Form 4 Form 5 obligati may co	SECU 16(a) of t	RITIES he Securit	ies E	xchange A	ERSHIP OF Act of 1934, 935 or Section	Expires: January 3 20 Estimated average burden hours per response				
-	truction	30(h) of the 1	Investmer	nt Compan	y Ac	t of 1940				
(Print or Type	e Responses)									
SYLLA CASEY Symbol			l	nd Ticker or DRP [ALL		0	5. Relationship of Reporting Person(s) to assuer			
(Last)						(Check	all applicable))		
	ALLSTATE ATION, 2775 SAI	05/01/	/Day/Year) /2006			 be	low)	itle 10% Othe below) Allstate Financ		
	fonth/Day/Year) Ap				5. Individual or Joint/Group Filing(Check Applicable Line) X_ Form filed by One Reporting Person Form filed by More than One Reporting					
NORTHB	ROOK, IL 60062-	6127				Pe	_ Form filed by Mo erson	ore than One Rep	borting	
(City)	(State)	(Zip) Ta	Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned							
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	Execution Date, if any	Date, if TransactionDisposed of (D) Securitie Code (Instr. 3, 4 and 5) Benefic ay/Year) (Instr. 8) Owned Followie (A) Cor (Instr. 3) Ovned Followie (A) Cor (Instr. 3)				Securities Beneficially	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)	
Common Stock	05/01/2006		Code V M	Amount 149,000	(D) A	Price \$ 33.38	228,589	D		
Common Stock	05/01/2006		S	7,410	D	\$ 56.4443	221,179	D		
Common Stock	05/01/2006		F <u>(1)</u>	24,077	D	\$ 56.54	197,102	D		
Common Stock	05/01/2006		S	114,500	D	\$ 56.6955	82,602	D		
Common Stock							2,106.6137 (2)	Ι	by 401(k) Plan	

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Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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 control number.

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. Deemed Execution Date, if any (Month/Day/Year)	4. Transactio Code (Instr. 8)	 5. Number of ctionDerivative Securities 3) Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5) 		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Underlying Securities (Instr. 3 and 4)	
				Code V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amoun Numbe Shares
Employee Stock Option (right to buy)	\$ 33.38	05/01/2006		М		149,000	02/07/2006	02/07/2012	Common Stock	149,0

Reporting Owners

Reporting Owner Name / Address	Relationships					
	Director	10% Owner	Officer	Other		
SYLLA CASEY C/O THE ALLSTATE CORPORATION 2775 SANDERS ROAD NORTHBROOK, IL 60062-6127				President Allstate Financial		
Signatures						
Katherine A. Smith for Casey J. Sylla	05/03/20	006				
**Signature of Reporting Person	Date					
Explanation of Responses:						

Explanation of Responses:

- * 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).
- (1) Delivery of shares to issuer to pay minimum tax withholding liability incurred in connection with the exercise.
- (2) Reflects acquisition of 131.7792 shares of The Allstate Corporation common stock since July 25, 2005 under The Savings and Profit Sharing Fund of Allstate Employees, a 401(k) plan, pursuant to the most recent plan statement, dated May 1, 2006.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.