UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C.

FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15 (d) OF THE

SECURITIES EXCHANGE ACT OF 1934

Date of report (Date of earliest event reported) October 17, 2007

The Allstate Corporation

(Exact name of registrant as specified in charter)

Delaware (State or other jurisdiction of incorporation) **1-11840** (Commission file number) **36-3871531** (IRS employer identification number)

2775 Sanders Road, Northbrook, Illinois (Address of principal executive offices)

60062 (Zip code)

Registrant s telephone number, including area code (847) 402-5000

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2.below):

- o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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Section 2. Financial Information

Item 2.02. Results of Operations and Financial Condition.

On October 17, 2007 the registrant issued a press release announcing its financial results for the third quarter of 2007. A copy of the press release is furnished as Exhibit 99 to this report.

Section 9. Financial Statements and Exhibits

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits

99 Registrant s press release dated October 17, 2007

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

THE ALLSTATE CORPORATION (registrant)

By /s/ Samuel H. Pilch Name: Samuel H. Pilch Title: Controller

Dated: October 17, 2007

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