

Via Facsimile and U.S. Mail  
Mail Stop 6010

October 15, 2007

Mr. John C. Pintozzi  
Vice President and Chief Financial Officer  
Allstate Life Insurance Company  
3100 Sanders Road  
Northbrook, Illinois 60062

Re: **Allstate Life Insurance Company**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed on March 13, 2007**  
**Form 8-K dated April 23, 2007**  
**Filed on April 23, 2007**  
**File No. 000-31248**

Dear Mr. Pintozzi:

We have completed our review of your Forms 10-K and 8-K and have no further comments at this time.

Sincerely,

Joel Parker  
Accounting Branch Chief