

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

POST-EFFECTIVE AMENDMENT NO. 5
TO

FORM S-3

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

ALLSTATE LIFE INSURANCE COMPANY
(Exact Name of Registrant)

ILLINOIS
(State or Other Jurisdiction
of Incorporation or Organization)

36-2554642
(I.R.S. Employer Identification Number)

3100 SANDERS ROAD, NORTHBROOK, ILLINOIS 60062
847-402-2400

(Address and Phone Number of Principal Executive Office)

MICHAEL J. VELOTTA
SENIOR VICE PRESIDENT, GENERAL COUNSEL AND SECRETARY
ALLSTATE LIFE INSURANCE COMPANY
3100 SANDERS ROAD
NORTHBROOK, ILLINOIS 60062
847-402-2400

(Name, Complete Address and Telephone Number of Agent for Service)

COPIES TO:

CHARLES SMITH, ESQ.
ALLSTATE LIFE INSURANCE COMPANY
3100 SANDERS ROAD, SUITE J5B
NORTHBROOK, ILLINOIS 60062

DANIEL J. FITZPATRICK, ESQ.
MORGAN STANLEY DW INC.
1585 BROADWAY
NEW YORK, NEW YORK 10036

APPROXIMATE DATE OF COMMENCEMENT OF PROPOSED SALE TO THE PUBLIC:

The annuity contracts and interests thereunder covered by this registration statement are to be issued promptly and from time to time after the effective date of this registration statement.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933 check the following box, [X].

Registrant hereby amends this Registration Statement on such date or dates as may be necessary to delay its effective date until the Registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until the Registration Statement shall become effective on such date as the Commission, acting pursuant to Section 8(a), may determine.

Explanatory Note

Registrant is filing this post-effective amendment ("Amendment") to add a corrected Part II to the registration statement. The Part II replaces the Part II filed in Post-Effective Amendment No. 4 to the registration statement on April 5, 2006 ("Post-Effective Amendment No. 4"). The prospectus describing the Contract filed in Post-Effective Amendment No. 4 is incorporated herein by reference. The Amendment is not intended to amend or delete any part of the registration statement, except as specifically noted herein.

ITEM 14. OTHER EXPENSES OF ISSUANCE AND DISTRIBUTION

Registrant anticipates that it will incur the following approximate expenses in connection with the issuance and distribution of the securities to be registered:

Registration fees.....	\$75,000
Cost of printing and engraving.....	\$500
Legal fees.....	\$4,000
Accounting fees.....	\$15,000
Mailing fees.....	\$500

ITEM 15. INDEMNIFICATION OF DIRECTORS AND OFFICERS.

The By-laws of Allstate Life Insurance Company ("Registrant") provide that Registrant will indemnify all of its directors, former directors, officers and former officers, to the fullest extent permitted under law, who were or are a party or are threatened to be made a party to any proceeding by reason of the fact that such persons were or are directors or officers of Registrant, against liabilities, expenses, judgments, fines and amounts paid in settlement actually and reasonably incurred by them. The indemnity shall not be deemed exclusive of any other rights to which directors or officers may be entitled by law or under any articles of incorporation, bylaw, agreement, vote of stockholders or disinterested directors or otherwise. In addition, the indemnity shall inure to the benefit of the legal representatives of directors and officers or of their estates, whether such representatives are court appointed or otherwise designated, and to the benefit of the heirs of such directors and officers. The indemnity shall extend to and include claims for such payments arising out of any proceeding commenced or based on actions of such directors and officers taken prior to the effectiveness of this indemnity; provided that payment of such claims had not been agreed to or denied by Registrant before such date.

The directors and officers of Registrant have been provided liability insurance for certain losses arising from claims or charges made against them while acting in their capacities as directors or officers of Registrant.

ITEM 16. EXHIBITS AND FINANCIAL STATEMENT SCHEDULES.

Exhibit No.	Description
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(1) Form of Underwriting Agreement. (Incorporated herein by reference to Post-Effective Amendment No. 13 to the Form N-4 Registration Statement of Northbrook Variable Annuity Account II of Northbrook Life Insurance Company (File No. 033-35412)dated December 31, 1996).

(2) None

(4)(a) Form of Flexible Premium Deferred Annuity Certificate and Application. (Incorporated herein by reference to Post-Effective Amendment No. 4 to Registration Statement (File No. 033-90272)dated April 29, 1999).

(b) Form of Contract Endorsement to Flexible Premium Deferred Annuity Certificate. (Previously filed in the initial Form S-3 to the Registration Statement (File No. 333-102319) dated January 2, 2003).

(5) Opinion and Consent of General Counsel re Legality. (Previously filed in the initial Form S-3 to the Registration Statement (File No. 333-102319) dated January 2, 2003).

(8) None

(11) None

(12) None

(15) Independent Auditors' awareness letter. (Previously filed in the initial Form S-3 to the Registration Statement (File No. 333-102319) dated January 2, 2003)

(23) Consent of Independent Registered Public Accounting Firm (Previously filed in Post-Effective Amendment No. 4 to this Registration Statement (File No. (File No. 333-102319) dated April 5, 2006.)

(24) Powers of Attorney for David A. Bird, Danny L. Hale, Edward M. Liddy, John C. Lounds, Samuel H. Pilch, John C. Pintozzi, Eric A. Simonson, Kevin R. Slawin, Casey J. Sylla, Michael J. Velotta, Douglas B. Welch, and Thomas J. Wilson, II

filed herewith.

(25) None

(26) None

(27) Not applicable

(99)(a) Merger Agreement and Articles of Merger between Northbrook Life Insurance Company and Registrant. (Previously filed in the initial Form S-3 to the Registration Statement (File No. 333-102319) dated January 2, 2003).

(99)(b) Experts (Previously filed in Post-Effective Amendment No. 4 to this Registration Statement (File No. (File No. 333-102319) dated April 5, 2006.)

ITEM 17. UNDERTAKINGS.

(a) The undersigned Registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) To include any prospectus required by section 10(a)(3) of the Securities Act of 1933;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement;

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement.

Provided, however, that the undertakings set forth in paragraphs (i), (ii) and (iii) above do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the Registrant pursuant to section 13 or section 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in this registration statement, or is contained in a form of prospectus filed pursuant to Rule 424(b) that is part of this registration statement.

(2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(4) That, for the purpose of determining liability under the Securities Act of 1933 to any purchaser, each prospectus filed pursuant to Rule 424(b) as part of a registration statement relating to an offering, other than registration statements relying on Rule 430B or other than prospectuses filed in reliance on Rule 430A, shall be deemed to be part of and included in the registration statement as of the date it is first used after effectiveness. Provided, however, that no statement made in a registration statement or prospectus that is part of the registration statement or made in a document incorporated or deemed incorporated by reference into the registration statement or prospectus that is part of the registration statement will, as to a purchaser with a time of contract of sale prior to such first use, supersede or modify any statement that was made in the registration statement or prospectus that was part of the registration statement or made in any such document immediately prior to such date of first use.

(5) That, for the purpose of determining liability of the Registrant under the Securities Act of 1933 to any purchaser in the initial distribution of the securities:

The undersigned Registrant undertakes that in a primary offering of securities of the undersigned Registrant pursuant to this registration statement, regardless of the underwriting method used to sell the securities to the purchaser, if the securities are offered or sold to such purchaser by means of any of the following communications, the undersigned Registrant will be a seller to the purchaser and will be considered to offer or sell such securities to such purchaser:

(i) Any preliminary prospectus or prospectus of the undersigned Registrant relating to the offering required to be filed pursuant to Rule 424;

(ii) Any free writing prospectus relating to the offering prepared by or on behalf of the undersigned Registrant or used or referred to by the undersigned Registrant;

(iii) The portion of any other free writing prospectus relating to the offering containing material information about the undersigned Registrant or its securities provided by or on behalf of the undersigned Registrant; and

(iv) Any other communication that is an offer in the offering made by the undersigned Registrant to the purchaser.

(b) The undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the Registrant's annual report pursuant to section 13(a) or section 15(d) of the Securities Exchange Act of 1934 that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act of 1933 ("Act") may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officers or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized in the Township of Northfield, State of Illinois on the 20th day of April, 2006.

ALLSTATE LIFE INSURANCE COMPANY
(REGISTRANT)

By: /S/ MICHAEL J. VELOTTA

Michael J. Velotta
Senior Vice President, Secretary
and General Counsel

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the 20th day of April, 2006.

*/DAVID A. BIRD Director and Senior Vice President

David A. Bird

* /DANNY L. HALE - ----- Danny L. Hale	Director
* /EDWARD M. LIDDY - ----- Edward M. Liddy	Director
* /JOHN C. LOUNDS - ----- John C. Lounds	Director and Senior Vice President
* /SAMUEL H. PILCH - ----- Samuel H. Pilch	Controller and Group Vice President (Principal Accounting Officer)
* /JOHN C. PINTOZZI - ----- JOHN C. Pintozzi	Director, Senior Vice President and Chief Financial Officer (Principal Financial Officer)
* /ERIC A. SIMONSON - ----- Eric A. Simonson	Director, Senior Vice President and Chief Investment Officer
* /KEVIN R. SLAWIN - ----- Kevin R. Slawin	Director and Senior Vice President
* /CASEY J. SYLLA - ----- Casey J. Sylla	Director, Chairman of the Board and President (Principal Executive Officer)
/s/ MICHAEL J. VELOTTA - ----- Michael J. Velotta	Director, Senior Vice President, General Counsel and Secretary
* DOUGLAS B. WELCH - ----- Douglas B. Welch	Director and Senior Vice President
* /THOMAS J. WILSON II - ----- Thomas J. Wilson II	Director

* / By Michael J. Velotta, pursuant to Power of Attorney, filed herewith or previously filed.

EXHIBIT LIST

Exhibit No.	Description
(24)	Powers of Attorney for David A. Bird, Danny L. Hale, Edward M. Liddy, John C. Lounds, Samuel H. Pilch, John C. Pintozzi, Eric A. Simonson, Kevin R. Slawin, Casey J. Sylla, Michael J. Velotta, Douglas B. Welch, and Thomas J. Wilson, II.

POWER OF ATTORNEY
WITH RESPECT TO
ALLSTATE LIFE INSURANCE COMPANY
(DEPOSITOR)

The undersigned director of Allstate Life Insurance Company constitutes and appoints Casey J. Sylla and Michael J. Velotta, and each of them (with full power to each of them to act alone) as his true and lawful attorney-in-fact and agent, in any and all capacities, to sign the following registration statements: File Nos. 333-123847, 333-105331, 333-132994, 333-102319, 333-121811 and 333-100068 of Allstate Life Insurance Company, and any amendments thereto, and to file the same, with exhibits and other documents in connection therewith, with the Securities and Exchange Commission or any other regulatory authority as may be necessary or desirable. I hereby ratify and confirm each and every act that said attorney-in-fact and agent may lawfully do or cause to be done by virtue hereof. My subsequent disability or incapacity shall not affect this Power of Attorney.

April 18, 2006

/s/ DAVID A. BIRD

David A. Bird
Director

POWER OF ATTORNEY
WITH RESPECT TO
ALLSTATE LIFE INSURANCE COMPANY
(DEPOSITOR)

The undersigned director of Allstate Life Insurance Company constitutes and appoints Casey J. Sylla and Michael J. Velotta, and each of them (with full power to each of them to act alone) as his true and lawful attorney-in-fact and agent, in any and all capacities, to sign the following registration statements: File Nos. 333-123847, 333-105331, 333-132994, 333-102319, 333-121811 and 333-100068 of Allstate Life Insurance Company, and any amendments thereto, and to file the same, with exhibits and other documents in connection therewith, with the Securities and Exchange Commission or any other regulatory authority as may be necessary or desirable. I hereby ratify and confirm each and every act that said attorney-in-fact and agent may lawfully do or cause to be done by virtue hereof. My subsequent disability or incapacity shall not affect this Power of Attorney.

April 18, 2006

/s/ DANNY L. HALE

Danny L. Hale
Director and Senior Vice President

POWER OF ATTORNEY
WITH RESPECT TO
ALLSTATE LIFE INSURANCE COMPANY
(DEPOSITOR)

The undersigned director of Allstate Life Insurance Company constitutes and appoints Casey J. Sylla and Michael J. Velotta, and each of them (with full power to each of them to act alone) as his true and lawful attorney-in-fact and agent, in any and all capacities, to sign the following registration statements: File Nos. 333-123847, 333-105331, 333-132994, 333-102319, 333-121811 and 333-100068 of Allstate Life Insurance Company, and any amendments thereto, and to file the same, with exhibits and other documents in connection therewith, with the Securities and Exchange Commission or any other regulatory authority as may be necessary or desirable. I hereby ratify and confirm each and every act that said attorney-in-fact and agent may lawfully do or cause to be done by virtue hereof. My subsequent disability or incapacity shall not affect this Power of Attorney.

April 18, 2006

/s/ EDWARD M. LIDDY

Edward M. Liddy
Director

POWER OF ATTORNEY
WITH RESPECT TO
ALLSTATE LIFE INSURANCE COMPANY
(DEPOSITOR)

The undersigned director of Allstate Life Insurance Company constitutes and appoints Casey J. Sylla and Michael J. Velotta, and each of them (with full power to each of them to act alone) as his true and lawful attorney-in-fact and agent, in any and all capacities, to sign the following registration statements: File Nos. 333-123847, 333-105331, 333-132994, 333-102319, 333-121811 and 333-100068 of Allstate Life Insurance Company, and any amendments thereto, and to file the same, with exhibits and other documents in connection therewith, with the Securities and Exchange Commission or any other regulatory authority as may be necessary or desirable. I hereby ratify and confirm each and every act that said attorney-in-fact and agent may lawfully do or cause to be done by virtue hereof. My subsequent disability or incapacity shall not affect this Power of Attorney.

April 18, 2006

/s/ JOHN C. LOUNDS

John C. Lounds
Director and Senior Vice President

POWER OF ATTORNEY
WITH RESPECT TO
ALLSTATE LIFE INSURANCE COMPANY
(DEPOSITOR)

The undersigned director of Allstate Life Insurance Company constitutes and appoints Casey J. Sylla and Michael J. Velotta, and each of them (with full power to each of them to act alone) as his true and lawful attorney-in-fact and agent, in any and all capacities, to sign the following registration statements: File Nos. 333-123847, 333-105331, 333-132994, 333-102319, 333-121811 and 333-100068 of Allstate Life Insurance Company, and any amendments thereto, and to file the same, with exhibits and other documents in connection therewith, with the Securities and Exchange Commission or any other regulatory authority as may be necessary or desirable. I hereby ratify and confirm each and every act that said attorney-in-fact and agent may lawfully do or cause to be done by virtue hereof. My subsequent disability or incapacity shall not affect this Power of Attorney.

April 18, 2006

/s/ SAMUEL H. PILCH

Samuel H. Pilch
Group Vice President and Controller

POWER OF ATTORNEY
WITH RESPECT TO
ALLSTATE LIFE INSURANCE COMPANY
(DEPOSITOR)

The undersigned director of Allstate Life Insurance Company constitutes and appoints Casey J. Sylla and Michael J. Velotta, and each of them (with full power to each of them to act alone) as his true and lawful attorney-in-fact and agent, in any and all capacities, to sign the following registration statements: File Nos. 333-123847, 333-105331, 333-132994, 333-102319, 333-121811 and 333-100068 of Allstate Life Insurance Company, and any amendments thereto, and to file the same, with exhibits and other documents in connection therewith, with the Securities and Exchange Commission or any other regulatory authority as may be necessary or desirable. I hereby ratify and confirm each and every act that said attorney-in-fact and agent may lawfully do or cause to be done by virtue hereof. My subsequent disability or incapacity shall not affect this Power of Attorney.

April 18, 2006

/s/ JOHN C. PINTOZZI

John C. Pintozzi
Director, Senior Vice President and Chief Financial Officer

POWER OF ATTORNEY
WITH RESPECT TO
ALLSTATE LIFE INSURANCE COMPANY
(DEPOSITOR)

The undersigned director of Allstate Life Insurance Company constitutes and appoints Casey J. Sylla and Michael J. Velotta, and each of them (with full power to each of them to act alone) as his true and lawful attorney-in-fact and agent, in any and all capacities, to sign the following registration statements: File Nos. 333-123847, 333-105331, 333-132994, 333-102319, 333-121811 and 333-100068 of Allstate Life Insurance Company, and any amendments thereto, and to file the same, with exhibits and other documents in connection therewith, with the Securities and Exchange Commission or any other regulatory authority as may be necessary or desirable. I hereby ratify and confirm each and every act that said attorney-in-fact and agent may lawfully do or cause to be done by virtue hereof. My subsequent disability or incapacity shall not affect this Power of Attorney.

April 18, 2006

/s/ ERIC A. SIMONSON

Eric A. Simonson
Director, Senior Vice President and Chief Investment Officer

POWER OF ATTORNEY
WITH RESPECT TO
ALLSTATE LIFE INSURANCE COMPANY
(DEPOSITOR)

The undersigned director of Allstate Life Insurance Company constitutes and appoints Casey J. Sylla and Michael J. Velotta, and each of them (with full power to each of them to act alone) as his true and lawful attorney-in-fact and agent, in any and all capacities, to sign the following registration statements: File Nos. 333-123847, 333-105331, 333-132994, 333-102319, 333-121811 and 333-100068 of Allstate Life Insurance Company, and any amendments thereto, and to file the same, with exhibits and other documents in connection therewith, with the Securities and Exchange Commission or any other regulatory authority as may be necessary or desirable. I hereby ratify and confirm each and every act that said attorney-in-fact and agent may lawfully do or cause to be done by virtue hereof. My subsequent disability or incapacity shall not affect this Power of Attorney.

April 18, 2006

/s/ KEVIN R. SLAWIN

- - - - -

Kevin R. Slawin
Director and Senior Vice President

POWER OF ATTORNEY
WITH RESPECT TO
ALLSTATE LIFE INSURANCE COMPANY
(DEPOSITOR)

The undersigned director of Allstate Life Insurance Company constitutes and appoints John C. Pintozzi and Michael J. Velotta, and each of them (with full power to each of them to act alone) as his true and lawful attorney-in-fact and agent, in any and all capacities, to sign the following registration statements: File Nos. 333-123847, 333-105331, 333-132994, 333-102319, 333-121811 and 333-100068 of Allstate Life Insurance Company, and any amendments thereto, and to file the same, with exhibits and other documents in connection therewith, with the Securities and Exchange Commission or any other regulatory authority as may be necessary or desirable. I hereby ratify and confirm each and every act that said attorney-in-fact and agent may lawfully do or cause to be done by virtue hereof. My subsequent disability or incapacity shall not affect this Power of Attorney.

April 18, 2006

/s/ CASEY J. SYLLA

Casey J. Sylla
Director, Chairman of the Board and President

POWER OF ATTORNEY
WITH RESPECT TO
ALLSTATE LIFE INSURANCE COMPANY
(DEPOSITOR)

The undersigned director of Allstate Life Insurance Company constitutes and appoints Casey J. Sylla and John C. Pintozzi, and each of them (with full power to each of them to act alone) as his true and lawful attorney-in-fact and agent, in any and all capacities, to sign the following registration statements: File Nos. 333-123847, 333-105331, 333-132994, 333-102319, 333-121811 and 333-100068 of Allstate Life Insurance Company, and any amendments thereto, and to file the same, with exhibits and other documents in connection therewith, with the Securities and Exchange Commission or any other regulatory authority as may be necessary or desirable. I hereby ratify and confirm each and every act that said attorney-in-fact and agent may lawfully do or cause to be done by virtue hereof. My subsequent disability or incapacity shall not affect this Power of Attorney.

April 18, 2006

/s/ MICHAEL J. VELOTTA

- - - - -

Michael J. Velotta
Director, Senior Vice President, General Counsel and Secretary

POWER OF ATTORNEY
WITH RESPECT TO
ALLSTATE LIFE INSURANCE COMPANY
(DEPOSITOR)

The undersigned director of Allstate Life Insurance Company constitutes and appoints Casey J. Sylla and Michael J. Velotta, and each of them (with full power to each of them to act alone) as his true and lawful attorney-in-fact and agent, in any and all capacities, to sign the following registration statements: File Nos. 333-123847, 333-105331, 333-132994, 333-102319, 333-121811 and 333-100068 of Allstate Life Insurance Company, and any amendments thereto, and to file the same, with exhibits and other documents in connection therewith, with the Securities and Exchange Commission or any other regulatory authority as may be necessary or desirable. I hereby ratify and confirm each and every act that said attorney-in-fact and agent may lawfully do or cause to be done by virtue hereof. My subsequent disability or incapacity shall not affect this Power of Attorney.

April 18, 2006

/s/ DOUGLAS B. WELCH

Douglas B. Welch
Director and Senior Vice President

POWER OF ATTORNEY
WITH RESPECT TO
ALLSTATE LIFE INSURANCE COMPANY
(DEPOSITOR)

The undersigned director of Allstate Life Insurance Company constitutes and appoints Casey J. Sylla and Michael J. Velotta, and each of them (with full power to each of them to act alone) as his true and lawful attorney-in-fact and agent, in any and all capacities, to sign the following registration statements: File Nos. 333-123847, 333-105331, 333-132994, 333-102319, 333-121811 and 333-100068 of Allstate Life Insurance Company, and any amendments thereto, and to file the same, with exhibits and other documents in connection therewith, with the Securities and Exchange Commission or any other regulatory authority as may be necessary or desirable. I hereby ratify and confirm each and every act that said attorney-in-fact and agent may lawfully do or cause to be done by virtue hereof. My subsequent disability or incapacity shall not affect this Power of Attorney.

April 18, 2006

/s/ THOMAS J. WILSON, II

Thomas J. Wilson, II
Director

Allstate Life Insurance Company
Law & Regulation Department
3100 Sanders Road, Suite J5B
Northbrook, Illinois 60062

Direct Dial Number 847.402.1790
Facsimile 847.402.3781
E-Mail csmith5@allstate.com

Charles Smith
Associate Counsel

April 20, 2006

BY EDGAR
Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549

Re: Allstate Life Insurance Company ("Registrant")
Post-Effective Amendment No. 5 to Form S-3 Registration Statement
File No. 333-102319; CIK No. 0000352736

Commissioners:

On behalf of the above-named Registrant, we are filing herewith one electronically formatted copy of Post-Effective Amendment No. 5 ("Amendment") to the above-referenced registration statement ("Registration Statement") under the Securities Act. To facilitate the Commission staff's review of the Amendment, Registrant has requested that we submit the information below.

1. Amendment

The purpose of the Amendment is, in response to comments from the Commission staff, to: (1) add Item 14 "Other Expenses of Issuance and Distribution"; (2) update Item 17 "Undertakings" to reflect the changes in Securities and Exchange Commission Release No. 33-8591; and (3) update the Powers of Attorney to include only Powers of Attorney filed with this amendment or incorporated by reference to previous filings for this Registrations Statement. The Amendment does not amend or delete any part of the Registration Statement, except as specifically noted therein.

2. Timetable for Effectiveness

We would appreciate the Commission staff's efforts in processing the Amendment so that the Registration Statement, as amended by Post-Effective Amendment No. 4 and this Amendment, may be declared effective no later than May 1, 2006.

At the appropriate time, Registrant, or its counsel, will orally request acceleration of the effectiveness of the Registration Statement pursuant to Rule 461 under the Securities Act. Registrant and its principal underwriter each has authorized me to state on its behalf that it is aware of its obligations under the Securities Act.

3. Registrant's Acknowledgment

In making its request for acceleration of this Registration Statement, Registrant hereby acknowledges that should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing; the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve Registrant from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and Registrant may not assert this action as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please direct any question or comment to me at the number above.

Sincerely,

/s/ CHARLES M. SMITH

Charles M. Smith

Enclosure