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FILE NO. 333-132994

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

POST-EFFECTIVE AMENDMENT NO. 3  
TO

FORM S-3

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

ALLSTATE LIFE INSURANCE COMPANY  
(Exact Name of Registrant)

ILLINOIS 36-2554642  
(State or Other Jurisdiction of (I.R.S. Employer  
Incorporation or Organization) Identification Number)

3100 SANDERS ROAD  
NORTHBROOK, ILLINOIS 60062  
847/402-5000

(Address and Phone Number of Principal Executive Office)

MICHAEL J. VELOTTA  
SENIOR VICE PRESIDENT, SECRETARY AND GENERAL COUNSEL  
ALLSTATE LIFE INSURANCE COMPANY  
3100 SANDERS ROAD, SUITE J5B  
NORTHBROOK, ILLINOIS 60062  
847/402-5000

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

COPIES TO:

ALLEN R. REED, ESQUIRE  
ALLSTATE LIFE INSURANCE COMPANY  
3100 SANDERS ROAD, SUITE J5B  
NORTHBROOK, IL 60062

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, other than securities offered only in connection with dividend or interest reinvestment plans, check the following box: /X/

Explanatory Note

Registrant is filing this post-effective amendment ("Amendment") to add a corrected Exhibit 24(b) to the registration statement. The Exhibit 24(b) replaces the Exhibit 24(b) filed in Post-Effective Amendment No. 2 to the registration statement on April 19, 2007 ("Post-Effective Amendment No. 2"). The prospectus describing the Contract filed in Post-Effective Amendment No. 2 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.

PART II  
INFORMATION NOT REQUIRED IN THE PROSPECTUS

Part II is hereby amended to replace the Exhibit 24(b) filed in Post-Effective Amendment No. 2 with the following:

ITEM 16. EXHIBITS.

(24) (b) Powers of Attorney for Michael B. Boyle, James W. Hohmann, George E. Ruebenson and Thomas J. Wilson, II filed herewith.

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 25th day of April, 2007.

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 indicated on the 25th day of April, 2007.

*/DAVID A. BIRD ----- David A. Bird	Director and Senior Vice President
*/MICHAEL B. BOYLE ----- Michael B. Boyle	Director and Vice President
*/DANNY L. HALE ----- Danny L. Hale	Director
*/JAMES E. HOHMANN ----- James E. Hohmann	Director, President and Chief Executive Officer (Principal Executive 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)
*/GEORGE E. RUEBENSON ----- George E. Ruebenson	Director
*/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
/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 -----	Director and Chairman of the Board

Thomas J. Wilson II

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

EXHIBIT LIST

The following exhibits are filed herewith:

Exhibit No.	Description
(24)(b)	Powers of Attorney for Michael B. Boyle, James E. Hohmann, George E. Ruebenson and Thomas J. Wilson, II.

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

The undersigned director of Allstate Life Insurance Company constitutes and appoints Michael J. Velotta 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 25, 2007

/s/ JAMES E. HOHMANN

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James E. Hohmann  
Director, President and Chief Executive Officer

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

The undersigned director of Allstate Life Insurance Company constitutes and appoints James E. Hohmann 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 25, 2007

/s/ THOMAS J. WILSON

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Thomas J. Wilson  
Director and Chairman of the Board

POWER OF ATTORNEY

WITH RESPECT TO

ALLSTATE LIFE INSURANCE COMPANY  
(REGISTRANT)

The undersigned director of Allstate Life Insurance Company constitutes and appoints James E. Hohmann 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 25, 2007

/s/ MICHAEL B. BOYLE

-----  
Michael B. Boyle  
Director and Vice President

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

The undersigned director of Allstate Life Insurance Company constitutes and appoints James E. Hohmann 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 25, 2007

/s/ GEORGE E. RUEBENSON

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George E. Ruebenson  
Director