

Via Facsimile and U.S. Mail
Mail Stop 6010

January 27, 2009

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

**Re: Allstate Life Insurance Company
Form 10-K for the Fiscal Year Ended December 31, 2007
Form 10-Q for the Period Ended June 30, 2008
File Number: 000-31248**

Dear Mr. Pintozzi:

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

Sincerely,

Joel Parker
Accounting Branch Chief