

**ALLSTATE LIFE INSURANCE COMPANY
LAW AND REGULATION DEPARTMENT**

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September 9, 2009

VIA EDGAR

U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

**Re: Allstate Life Insurance Company
Request for Withdrawal of Registration Statement on Form S-3
Pursuant to Rule 477 (File No. 333-147913)
Accession No. 0000839759-07-000396**

Commissioners:

On behalf of Allstate Life Insurance Company (the "Company"), I hereby request that the above-referenced Registration Statement filed on Form S-3 be withdrawn pursuant to Rule 477 under the Securities Act of 1933, as amended.

The Registration Statement was initially filed with the Commission on December 6, 2007, with Pre-effective Amendment No. 1 filed on March 31, 2008 and Pre-effective Amendment No. 2 filed on May 16, 2008. The Company has decided not to pursue this Registration Statement filing. No securities have been sold with respect to the offering.

If you have any questions or comments concerning this request, please call me at 847.402.5745.

Sincerely,

/s/ JOCELYN LIU

Jocelyn Liu, Esquire

Assistant Counsel