
FILE NO. 333-121811

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
(State or Other Jurisdiction of
Incorporation or Organization)

36-2554642
(I.R.S. Employer
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 REED, ESQUIRE
ALLSTATE LIFE INSURANCE COMPANY
3100 SANDERS ROAD
SUITE J5B
NORTHBROOK, IL 60062

Approximate date of commencement of proposed sale to the public: As soon as practicable 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/

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 pre-effective amendment ("Amendment") to add a corrected Part II to the registration statement. The Part II replaces the Part II filed in the initial Form S-3 Registration Statement on April 14, 2006 ("Initial Registration Statement"). The prospectus describing the Contract filed in Initial Registration Statement 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.

Pursuant to Item 511 of Regulation S-K, the Registrant hereby represents that the following expenses totaling approximately \$67,590 will be incurred or are anticipated to be incurred in connection with the issuance and distribution of the securities to be registered: registration fees - \$9,090; cost of printing and engraving - \$50,000; legal fees - \$8,000; and accounting fees \$10,000.00 All amounts are estimated.

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.

Exhibit No.	Description
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(1)	Form of Underwriting Agreement (Incorporated herein by reference to Post-Effective Amendment No. 1 to Form S-1 Registration Statement (File No. 033-62193) dated March 22, 1996).
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(2)	None
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(4)(a)	Form of Flexible Premium Deferred Variable Annuity Contract and Application (Incorporated herein by reference to initial Form S-1 Registration Statement (File No. 333-50873) dated April 23, 1998.)
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(b)	Form of Contract Endorsement (reflecting Allstate Life Insurance Company as issuer) (Previously filed in initial Form S-3 Registration Statement (File No. 333-121811) dated December 29, 2004.)
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(5)	Opinion of General Counsel re: Legality (Incorporated herein by reference to Post-Effective Amendment No. 1 to this Registration Statement (File No. 333-82906) dated April 25, 2002.)
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(b)	Opinion and Consent of General Counsel re: Legality (Previously filed in initial Form S-3 Registration Statement (File No. 333-121811) dated December 29, 2004.)
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(8)	None
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(12)	None
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(15)	Letter re: un-audited interim financial information from Registered Public Accounting Firm (Previously filed in initial Form S-3 Registration Statement (File No. 333-121811) dated December 29, 2004.)
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(23)	Consent of Independent Registered Public Accounting Firm filed herewith
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(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.
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(25)	None
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(26) None

(99) (a) Merger Agreement and Articles of Merger Between Glenbrook Life and Annuity Company and Allstate Life Insurance Company (Previously filed in initial Form S-3 Registration Statement (File No. 333-121811) dated December 29, 2004.)

(99)(b) Experts filed herewith

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

* / 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
* / 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 Powers of Attorney filed herewith.

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)

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April 18, 2006

/s/ EDWARD M. LIDDY

Edward M. Liddy
Director

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

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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)

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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)

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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)

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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)

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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)

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April 18, 2006

/s/ THOMAS J. WILSON, II

Thomas J. Wilson, II
Director