

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

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:

ANGELA M. BANDI, 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/

<TABLE>
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CALCULATION OF REGISTRATION FEE

Title of securities to be registered	Amount to be registered(1)	Proposed maximum offering price per unit	Proposed maximum aggregate offering price(1)	Amount of registration fee(3)
<S> Deferred annuity interests and participating interests therein	<C> \$900,000,000	<C> (2)	<C> \$900,000,000	<C> \$ 96,300

</TABLE>

(1) Estimated solely for purpose of determining the registration fee.

(2) The Contract does not provide for a predetermined amount or number of units.

(3) Of the \$850,000,000 of units of interest under deferred annuity contracts previously registered under Registration Statement No. 333-123847, \$106,462,258 for which a filing fee was previously paid, are being carried forward pursuant to Rule 429.

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 registration statement for the sole purpose of registering additional interests under a deferred annuity contract previously described in the prospectus contained in Registrant's Form S-3 registration statement (File No. 333-123847). Registrant incorporates herein by reference that prospectus, which remains unchanged.

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PART II
INFORMATION NOT REQUIRED IN THE PROSPECTUS

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.....	\$108,831 (\$12,531 of this amount previously registered)
Cost of printing and engraving.....	\$280,000

Legal fees.....	\$15,000
Accounting fees.....	\$15,000
Mailing fees.....	\$25,000

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)	Underwriting Agreement between Allstate Life Insurance Company and Allstate Distributors, L.L.C. (Incorporated herein by reference to Pre-Effective Amendment No. 1 to the Form N-4 Registration Statement of Allstate Life Insurance Company Separate Account A (File No. 333-31288) dated April 27, 2000.)
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(2)	None
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(4)	Form of Single Premium Deferred Annuity Certificate and Application (Incorporated herein by reference to Registrant's initial Form S-3 Registration Statement (File No. 333-105208) dated May 13, 2003.)
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(5)(a)	Opinion and Consent of General Counsel re: Legality. (Incorporated herein by reference to Pre-Effective Amendment No. 2 to Registrant's initial Form S-3 Registration Statement (File No. 333-105208) dated July 21, 2003.)
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(5)(b)	Opinion and Consent of General Counsel re: Legality. (Incorporated herein by reference to Registrant's Form S-3 Registration Statement (File No. 333-112233) dated January 27, 2004.)
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(5)(c)	Opinion and Consent of General Counsel re: Legality. (Incorporated herein by reference to Registrant's Form S-3 Registration Statement File No. 333-119296) dated September 27, 2004.)
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(5)(d) Opinion and Consent of General Counsel re: Legality. (Incorporated herein by reference to Registrant's Form S-3 Registration Statement (File No. 333-123847) dated April 5, 2005.)

(5)(e) Opinion and Consent of General Counsel re: Legality filed herewith.

(8) None

(11) None

(12) None

(15) Letter regarding unaudited interim financial information from Registered Public Accounting Firm filed herewith.

(23) Consent of Independent Registered Public Accounting Firm filed herewith.

(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) 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 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.

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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 6th day of September, 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 indicated and on the 6th day of September, 2006.

*/CASEY J. SYLLA

Casey J. Sylla

Chairman of the Board, President and
Director (Principal Executive Officer)

/s/MICHAEL J. VELOTTA

Michael J. Velotta

Senior Vice President, Secretary,
General Counsel and Director

*/DAVID A. BIRD

David A. Bird

Senior Vice President and
Director

*/DANNY L. HALE

Danny L. Hale

Director

*/EDWARD M. LIDDY

Edward M. Liddy

Director

*/JOHN C. LOUNDS

John C. Lounds

Senior Vice President and Director

*/SAMUEL H. PILCH

Samuel H. Pilch

Group Vice President and Controller
(Principal Accounting Officer)

*/JOHN C. PINTOZZI

John C. Pintozzi

Senior Vice President, Chief Financial
Officer and Director
(Principal Financial Officer)

*/ERIC A. SIMONSON

Eric A. Simonson

Senior Vice President, Chief Investment
Officer and Director

*/KEVIN R. SLAWIN

Kevin R. Slawin

Senior Vice President and Director

*/DOUGLAS B. WELCH Senior Vice President and Director

Douglas B. Welch

*/THOMAS J. WILSON, II Director

Thomas J. Wilson, II

*/ By Michael J. Velotta, pursuant to Powers of Attorney filed herewith.

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EXHIBIT LIST

The following exhibits are filed herewith:

Exhibit No.	Description
5(e)	Opinion and Consent of General Counsel
15	Letter re unaudited interim financial information from Registered Public Accounting Firm
23	Consent of Independent Registered Public Accounting Firm
24	Powers of Attorney
99	Experts

September 6, 2006

TO: ALLSTATE LIFE INSURANCE COMPANY
NORTHBROOK, IL
60062

FROM: MICHAEL J. VELOTTA
SENIOR VICE PRESIDENT, SECRETARY AND GENERAL
COUNSEL

RE: FORM S-3 REGISTRATION STATEMENT UNDER THE SECURITIES
ACT OF 1933
FILE NO. 333- _____
ALLSTATE® CHOICERATE ANNUITY

With reference to the Registration Statement on Form S-3 filed by Allstate Life Insurance Company (the "Company"), as Registrant, with the Securities and Exchange Commission covering the Allstate® ChoiceRate Annuity Contract described therein, I have examined such documents and such law as I have considered necessary and appropriate, and on the basis of such examination, it is my opinion that as of September 6, 2006:

1. The Company is duly organized and existing under the laws of the State of Illinois and has been duly authorized to do business and to issue the Contracts by the Director of Insurance of the State of Illinois.
2. The securities registered by the above Registration Statement when issued will be valid, legal and binding obligations of the Company.

I hereby consent to the filing of this opinion as an exhibit to the above referenced Registration Statement and to the use of my name under the caption "Legal Matters" in the prospectus constituting a part of the Registration Statement.

Sincerely,

/S/ MICHAEL J. VELOTTA

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

Exhibit 15

September 28, 2006

Board of Directors
Allstate Life Insurance Company
Northbrook, Illinois

We have made a review, in accordance with standards of the Public Company Accounting Oversight Board (United States), of the unaudited interim consolidated financial information of Allstate Life Insurance Company and subsidiaries for the periods ended March 31, 2006 and 2005, and June 30, 2006 and 2005, and have issued our reports dated May 8, 2006, and August 4, 2006, respectively; because we did not perform an audit, we expressed no opinion on that information.

We are aware that our reports referred to above, which were included in your Quarterly Reports on Form 10-Q for the quarters ended March 31, 2006, and June 30, 2006, are being incorporated by reference in this Registration Statement.

We also are aware that the aforementioned reports, pursuant to Rule 436(c) under the Securities Act of 1933, are not considered a part of the Registration Statement prepared or certified by an accountant or a report prepared or certified by an accountant within the meaning of Sections 7 and 11 of that Act.

/s/ Deloitte & Touche LLP
Chicago, Illinois

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-3 of our report dated March 10, 2006, (which report expresses an unqualified opinion and includes an explanatory paragraph relating to a change in method of accounting for certain nontraditional long-duration contracts and for separate accounts in 2004 and changes in the methods of accounting for embedded derivatives in modified coinsurance agreements and variable interest entities in 2003) relating to the financial statements and financial statement schedules of Allstate Life Insurance Company appearing in the Annual Report on Form 10-K of Allstate Life Insurance Company for the year ended December 31, 2005, to its use in the Prospectus (included as part of Registration Statement No. 333-123847), which is incorporated by reference in this Registration Statement, and to the reference to us under the heading "Experts" in Exhibit 99 of Part II of this Registration Statement.

/s/ Deloitte & Touche LLP
Chicago, Illinois
September 28, 2006

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 this initial Form S-3 registration statement 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.

September 6, 2006

/s/ DAVID A. BIRD

David A. Bird
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 this initial Form S-3 registration statement 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.

September 6, 2006

/s/ DANNY L. HALE

Danny L. Hale
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 this initial Form S-3 registration statement 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.

September 6, 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 this initial Form S-3 registration statement 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.

September 6, 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 this initial Form S-3 registration statement 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.

September 6, 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 this initial Form S-3 registration statement 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.

September 6, 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 this initial Form S-3 registration statement 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.

September 6, 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 this initial Form S-3 registration statement 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.

September 6, 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 this initial Form S-3 registration statement 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.

September 6, 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 this initial Form S-3 registration statement 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.

September 6, 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 this initial Form S-3 registration statement 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.

September 6, 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 this initial Form S-3 registration statement 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.

September 6, 2006

/s/ THOMAS J. WILSON, II

Thomas J. Wilson, II
Director

EXPERTS

The financial statements and the related financial statement schedules, incorporated in the Prospectus (included as part of Registration Statement No. 333-123847), which is incorporated in this Registration Statement by reference, from the Allstate Life Insurance Company's Annual Report on Form 10-K for the year ended December 31, 2005, have been audited by Deloitte & Touche LLP, an independent registered public accounting firm, as stated in their report (which report expresses an unqualified opinion on the financial statements and related financial statement schedules and includes an explanatory paragraph relating to a change in method of accounting for certain nontraditional long-duration contracts and for separate accounts in 2004 and changes in the methods of accounting for embedded derivatives in modified coinsurance agreements and variable interest entities in 2003), and have been so incorporated in reliance upon the report of such firm given upon their authority as experts in accounting and auditing.

Angela M. Bandi
Associate Counsel

September 28, 2006

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

**Re: Allstate Life Insurance Company ("Registrant")
Form S-3 Initial Registration Statement
File No. 333-____; CIK No. 0000352736**

Commissioners:

On behalf of the above-named Registrant, filed herewith is one electronically formatted copy of a new Form S-3 registration statement ("Registration Statement") under the Securities Act of 1933 ("Act").

To facilitate the Commission staff's review of the Amendment, Registrant has requested that I submit the information below.

1. Registration Statement

Registrant is filing the Registration Statement for the sole purpose of registering additional interests under a deferred annuity contract previously described in the prospectus contained in post-effective amendment no. 1 to Registrant's Form S-3 registration statement filed on April 5, 2006 (File No. 333-123847), and incorporated by reference into post-effective amendment no. 2 to Registrant's Form S-3 registration statement filed on April 20, 2006 (File No. 333-123847)("Prospectus"). These additional interests relate to the market value adjustment feature of the deferred annuity contract described in the Prospectus.

Registrant is filing the Registration Statement in accordance with Rule 413 under the Act, which requires registrants to effect the registration of additional securities of the same class through the filing of a new registration statement. Registrant notes, however, that none of the information pertaining to the securities differs from the information contained in the Prospectus.

Please note that the unsold amount of securities previously registered under File No. 333-123847 is being carried over pursuant to Rule 429(b) under the Act.

2. Timetable for Effectiveness

Registrant would like to continue to offer its securities for sale without interruption. Accordingly, Registrant would greatly appreciate the Commission staff's efforts in processing the Registration Statement so that it may be declared effective on or prior to October 19th, 2006.

Accordingly, Registrant hereby requests, pursuant to Rule 461 under the Securities Act, that the Commission declare the Registration Statement effective on prior to October 19th, 2006.

Registrant and its principal underwriter each have 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 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. Thank you.

Very truly yours,

/s/ANGELA M. BANDI

Angela M. Bandi
Associate Counsel

Enclosure