

ALLSTATE LIFE INSURANCE COMPANY

LAW AND REGULATION DEPARTMENT

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April 17, 2008

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. 333-150237)
Accession No. 0000839759-08-000122**

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Company (the "Company"), I hereby request that the above-referenced Registration Statement filed on Form S-3 be withdrawn pursuant to Rule 477 under the Securities Act of 1933, as amended.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 filed with the Commission on April 15, 2008, but the Company used form type of S-3, when it should have used form type S-3ASR. The Company has since re-filed the Registration Statement using the correct form type. No securities have been sold with respect to the incorrect filing.

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