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L.L.P.

A Limited Liability Partnership Including Professional Corporations

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June 10, 2003

BY FACSIMILE AND EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
450 Fifth Street, N.W.
Mail Stop 3-9
Washington, D.C. 20549

Re: Withdrawal of Registration Statement on Form S-1/S-3 filed by
Allstate Life Global Funding and Allstate Life Insurance Company
(File Nos. 333-101424 and 333-101424-01)

Dear Ladies and Gentlemen:

Pursuant to Rule 477 under the Securities Act of 1933, as amended (the "Securities Act"), Allstate Life Global Funding and Allstate Life Insurance Company (the "Registrants") hereby request withdrawal of their Registration Statement on Form S-1/S-3, together with all exhibits thereto (the "Registration Statement"), filed on November 22, 2002 (File Nos. 333-101424 and 333-101424-01) pursuant to the Securities Act. The Registrants request an order granting the withdrawal of the Registration Statement be issued by the U.S. Securities and Exchange Commission (the "Commission") as soon as possible.

The Registration Statement has not been declared effective by the Commission and no securities have been sold under the Registration Statement. The Registrants have decided not to proceed with the offering contemplated by the Registration Statement at this time. Allstate Life Insurance Company may undertake a subsequent private offering.

The Registrants request that in accordance with Rule 457(p) of the Securities Act that all fees paid to the Commission in connection with the filing of the Registration Statement be credited to the account of Allstate Life Insurance Company for future use.

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Please contact me at (212) 424-8137 with any questions you have regarding this matter.

Best regards,

/s/ Joseph L. Seiler III

Joseph L. Seiler III

AGREED TO AND ACKNOWLEDGED BY:

ALLSTATE LIFE GLOBAL FUNDING

By: AMACAR Pacific Corp., not in its individual
capacity but solely as Administrator

By: /s/ Douglas K. Johnson

Name: Douglas K. Johnson
Title: President

ALLSTATE LIFE INSURANCE COMPANY

By: /s/ Michael J. Velotta

Name: Michael J. Velotta
Title: Senior Vice President, Secretary
& General Counsel