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FILE NO. 333- \_\_\_\_\_

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:

JOCELYN LIU, 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 being offered pursuant to dividend or interest reinvestment plans, please check the following box: //

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/

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. //

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. //

If this Form is a registration statement pursuant to General Instruction I.D. or a post-effective amendment thereto that shall become effective upon filing with the Commission pursuant to Rule 462(e) under the Securities Act, check the following box: /X/

If this Form is a post-effective amendment to a registration statement filed pursuant to General Instruction I.D. filed to register additional securities or additional classes of securities pursuant to Rule 413(b) under the Securities Act, check the following box.  
//

Indicate by checkmark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer //      Accelerated filer //

Non-accelerated filer /X/ (Do not check if a smaller reporting company)

Smaller reporting company //

#### 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 |
|--|-----------------------------|--|---|----------------------------|
| Deferred annuity interests and participating interests therein | \$900,000,000               | (1)                                      | \$900,000,000                                 | \$35,370<br>(2)            |

(1) The maximum aggregate offering price is estimated solely for the purpose of determining the registration fee. The amount being registered and the proposed maximum offering price per unit are not applicable in that the Contract does not provide for a predetermined amount or number of units.

(2) Pursuant to Rule 457(p) under the Securities Act of 1933, unsold units of interest under deferred annuity contracts previously registered on Form S-3 Registration Statement (File No. 333-137625, filed on September 28, 2006) are being carried forward to this Registration Statement. As of June 22, 2008, the amount of unsold units of interest was \$ 32,791,579. A registration fee in the amount of \$96,300 was previously paid in connection with File No. 333-137625. With regard to any registration fee to be paid in the future, Registrant anticipates deferring payment of such fee in accordance with Rules 456(b) and 457(r).

#### 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. 333-150584). Registrant incorporates herein by reference that prospectus, which remains unchanged.

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.....              | \$131,670 (including \$96,300, which was previously registered) |
| Cost of printing and engraving..... | \$15,000  |
| 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 |
|-------------|-------------|
|-------------|-------------|

(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.)

(2) None

(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.)

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

(8) None

(11) None

(12) None

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

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

(24)(a) Powers of Attorney for David A. Bird, Michael B. Boyle, James E. Hohmann, John C. Lounds, Samuel H. Pilch, John C. Pintozzi, George E. Ruebenson, Eric A. Simonson, Kevin R. Slawin, Michael J. Velotta, Douglas B. Welch, and Thomas J. Wilson, (filed herewith).

(25) None

(26) None

(27) Not applicable

(99) Experts (filed herewith).

ITEM 17. UNDERTAKINGS.

The undersigned registrant hereby undertakes:

(1) to file, during any period in which offers or sales are being made, a post-effective amendment to the 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;

(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 paragraphs (1)(i) and (1)(ii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed with or furnished to the Commission by Registrant pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the 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) (a) 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,

(3)(b) that, for purposes of determining any liability under the Securities Act of 1933, each filing if the registrant's annual report pursuant to Section 13(a) or 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.

Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the Registrant, Allstate Life Insurance Company, 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 Registrant of expenses incurred or paid by a director, officer 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 Securities Act and will be governed by the final adjudication of such issue.

#### 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 30th day of June, 2008.

ALLSTATE LIFE INSURANCE COMPANY

(REGISTRANT) By:

/s/MICHAEL J. VELOTTA

-----  
Michael J. Velotta

Senior Vice President, Secretary

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 30th day of June, 2008.

\*/DAVID A. BIRD                      Director and Senior Vice President  
-----

David A. Bird

\*/MICHAEL B. BOYLE                Director and Senior Vice President  
-----

Michael B. Boyle

\*/JAMES E. HOHMANN                Director, President and Chief Executive Officer  
-----

James E. Hohmann                (Principal Executive Officer)

\*/JOHN C. LOUNDS                  Director and Senior Vice President  
-----

John C. Lounds

\*/JOHN C. PINTOZZI                 Director, Senior Vice President and  
-----

John C. Pintozzi                  Chief Financial Officer  
(Principal Financial Officer)

\*/SAMUEL H. PILCH                 Controller and Group Vice President  
-----

Samuel H. Pilch                  (Principal Accounting Officer)

\*/GEORGE E. RUEBENSON            Director  
-----

George E. Ruebenson

\*/ERIC A. SIMONSON                 Director, Senior Vice President and  
-----

Eric A. Simonson                  Chief Investment Officer

\*/KEVIN R. SLAWIN                 Director and Senior Vice President  
-----

Kevin R. Slawin

/s/MICHAEL J. VELOTTA            Director, Senior Vice President, General Counsel and

-----  
Michael J. Velotta            Secretary

\*/DOUGLAS B. WELCH            Director and Senior Vice President

-----  
Douglas B. Welch

\*/THOMAS J. WILSON            Director and Chairman of the Board

-----  
Thomas J. Wilson

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

#### EXHIBIT LIST

The following exhibits are filed herewith:

| Exhibit No. | Description   |
|-------------|---|
| (5)(a)      | Opinion and Consent of General Counsel re: Legality   |
| (15)        | Letter re: unaudited interim financial information from Registered Public Account Firm.   |
| (23)(a)     | Consent of Independent Registered Public Accounting Firm.   |
| (24)(a)     | Powers of Attorney for David A. Bird, Michael B. Boyle, James E. Hohmann, John C. Lounds, Samuel H. Pilch, John C. Pintozzi, George E. Ruebenson, Eric A. Simonson, Kevin R. Slawin, Michael J. Velotta, Douglas B. Welch, and Thomas J. Wilson |
| (99)        | Experts.  |



# Allstate Life Insurance Company

3100 Sanders Road, Suite J5B Northbrook, IL 60062  
Phone 847.402.2400 Fax 847.402.3781  
Email MVelotta@allstate.com

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

Law & Regulation

June 27, 2008

**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 Form S-3 Registration Statement 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 June 27, 2008:

- 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 Certificates 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 part of the Registration Statement.

Sincerely,

/s/ MICHAEL J. VELOTTA

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

June 30, 2008

Board of Directors  
Allstate Life Insurance Company  
Northbrook, Illinois

We have reviewed, in accordance with standards of the Public Company Accounting Oversight Board (United States), the unaudited condensed consolidated interim financial information of Allstate Life Insurance Company and subsidiaries for the three-month periods ended March 31, 2008 and 2007, and have issued our report dated May 12, 2008. As indicated in such report, because we did not perform an audit, we expressed no opinion on that information.

We are aware that our report referred to above, which was included in your Quarterly Report on Form 10-Q for the quarter ended March 31, 2008, is being used in this Registration Statement.

We also are aware that the aforementioned report, pursuant to Rule 436(c) under the Securities Act of 1933, is 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

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 13, 2008 (which report expresses an unqualified opinion with respect to the consolidated financial statements and includes an explanatory paragraph relating to a change in method of accounting for uncertainty in income taxes and accounting for deferred acquisition costs associated with internal replacements in 2007), relating to the consolidated 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, 2007, to its use in the Prospectus (included as part of Registration Statement No. 333-150584), 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

Chicago, Illinois

June 30, 2008

POWER OF ATTORNEY

WITH RESPECT TO

ALLSTATE LIFE INSURANCE COMPANY  
(DEPOSITOR)

The undersigned director of Allstate Life Insurance Company constitutes and appoints Michael J. Velotta, 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.

December 6, 2007

/s/ JAMES E. HOHMANN

-----  
James E. Hohmann  
Director, President and Chief Executive Officer

POWER OF ATTORNEY

WITH RESPECT TO

ALLSTATE LIFE INSURANCE COMPANY  
(DEPOSITOR)

The undersigned director of Allstate Life Insurance Company constitutes and appoints James E. Hohmann 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.

December 6, 2007

/s/ MICHAEL B. BOYLE

-----  
Michael B. Boyle  
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 James E. Hohmann 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.

December 6, 2007

/s/ GEORGE E. RUEBENSON

-----  
George E. Ruebenson  
Director

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

The undersigned director of Allstate Life Insurance Company constitutes and appoints James E. Hohmann 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.

December 6, 2007

/s/ SAMUEL H. PILCH

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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 James E. Hohmann 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.

December 6, 2007

/s/ JOHN C. PINTOZZI

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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 James E. Hohmann 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.

December 6, 2007

/s/ ERIC A. SIMONSON

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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 James E. Hohmann 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.

December 6, 2007

/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 James E. Hohmann 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.

December 6, 2007

/s/ DAVID A. BIRD

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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 James E. Hohmann 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.

December 6, 2007

/s/ MICHAEL J. VELOTTA

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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 James E. Hohmann 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.

December 6, 2007

/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 James E. Hohmann 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.

December 6, 2007

/s/ THOMAS J. WILSON, II

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Thomas J. Wilson, II  
Director and Chairman of the Board

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

The undersigned director of Allstate Life Insurance Company constitutes and appoints James E. Hohmann 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.

December 6, 2007

/s/ JOHN C. LOUNDS

-----  
John C. Lounds  
Director and Senior Vice President

## **EXPERTS**

The consolidated financial statements and the related financial statement schedules, incorporated in this prospectus by reference from the Allstate Life Insurance Company's Annual Report on Form 10-K for the year ended December 31, 2007, have been audited by Deloitte & Touche LLP, an independent registered public accounting firm, as stated in their report (which report expresses an unqualified opinion with respect to the consolidated financial statements and includes an explanatory paragraph relating to a change in method of accounting for uncertainty in income taxes and accounting for deferred acquisition costs associated with internal replacements in 2007), which is incorporated herein by reference, and have been so incorporated in reliance upon the report of such firm given upon their authority as experts in accounting and auditing.