



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

December 13, 2010

Mr. Samuel Pilch  
Group Vice President and Controller  
ALLSTATE LIFE INSURANCE COMPANY  
3100 Sanders Road  
Northbrook, IL 60062

**Re: ALLSTATE LIFE INSURANCE COMPANY  
Form 10-K for the Year Ended December 31, 2009  
Filed March 12, 2010  
File No. 000-31248**

Dear Mr. Pilch:

We have completed our review of the above filing and have no further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief