

December 15, 2023

Bill Siemers
Interim Chief Financial Officer
AllianceBernstein Holding L.P.
501 Commerce Street
Nashville, TN 37203

Holding L.P.

Fiscal Year Ended December 31, 2022

Re: AllianceBernstein

Form 10-K For the

File No. 001-09818

Dear Bill Siemers:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance

Office of Finance