

December 15, 2023

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

Re: AllianceBernstein

L.P.

Form 10-K for

Fiscal Year Ended December 31, 2022

File No. 000-29961

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