



DIVISION OF  
CORPORATION FINANCE

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

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