



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

July 16, 2010

Mr. John B. Howard  
Chief Financial Officer  
AllianceBernstein Holding LP  
1345 Avenue of the Americas  
New York, NY 10105

**Re: AllianceBernstein Holding L.P.**  
**AllianceBernstein L.P.**  
**Form 10-K for the year ended December 31, 2009**  
**File Nos. 1-9818 and 0-29961**

Dear Mr. Howard:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any questions regarding our review of these filings, please direct them to Mindy Hooker, Staff Accountant, at (202) 551-3732, Jeanne Baker, Asst. Chief Accountant, at (202) 551-3691, Edward M. Kelly, Senior Counsel, at (202) 551-3728, Jay E. Ingram, Legal Branch Chief, at (202) 551-3397 or to the undersigned at (202) 551-3689.

Sincerely,

John Hartz  
Sr. Asst. Chief Accountant