



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

DIVISION OF  
CORPORATION FINANCE

April 2, 2020

John C. Weisenseel  
Chief Financial Officer  
AllianceBernstein Holding L.P.  
1345 Avenue of the Americas  
New York, New York 10105

**Re: AllianceBernstein Holding L.P**  
**Form 10-K for the Fiscal Year Ended December 31, 2019**  
**Filed February 12, 2020**  
**File No. 001-09818**

Dear Mr. Weisenseel:

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