



DIVISION OF
CORPORATION FINANCE

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

April 2, 2020

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

Re: AllianceBernstein L.P.
Form 10-K for the Fiscal Year Ended December, 31, 2019
Filed February 12, 2020
File No. 000-29961

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