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ALLIANCEBERNSTEIN

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April 28, 2006

Secretary of Labor
Top Hat Plan Exemption
Employee Benefits security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: APCP Deferral Plan and ACSP Deferral Plan

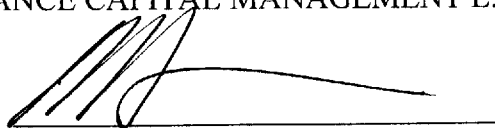
Dear Sir or Madam:

In accordance with 29 C.F.R. § 2520.104-23 regarding an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, Alliance Capital Management L.P. hereby files the attached Top Hat Plan Registration Statement for the APCP Deferral Plan and ACSP Deferral Plan.

Sincerely,

ALLIANCE CAPITAL MANAGEMENT L.P.

By:



Adam R. Spilka
SVP, Counsel and Secretary

Encl.

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AllianceBernstein L.P.

1345 Avenue of the Americas, New York, NY 10105 212.969.1000 www.alliancebernstein.com

TOP HAT PLAN REGISTRATION STATEMENT
Pursuant to 29 C.F.R. § 2520.104-23

1. **Name of Employer:** Alliance Capital Management L.P. (the "Company")
2. **Address of Employer:** 1345 Avenue of the Americas, New York, NY 10105
3. **Employer ID Number:** 13-4064930
4. **Top Hat Plans:** APCP Deferral Plan
ACSP Deferral Plan

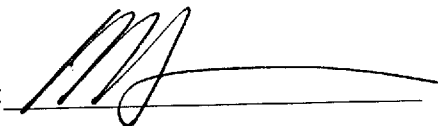
5. **Number of Employees Covered in Each Plan:**

The APCP Deferral Plan currently covers 833 employees.
The ACSP Deferral Plan currently covers 295 employees.

6. The Company maintains the above-named top hat plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
7. The Company maintains a total of three (3) other top hat plans. The chart below indicates the names of the other top hat plans and the number of employees in each.

Name of Other Top Hat Plan	Number of employees in Plan
Annual Elective Deferral Plan	46
SCB Deferred Compensation Award Plan	302
Deferred Compensation Arrangement contained in employment agreement for the Chief Executive Officer	1

ALLIANCE CAPITAL MANAGEMENT L.P.

By: 

Title: SVP, Counsel + Secretary

From: Origin ID: (212)969-6873
Tyena Santos
AllianceBernstein
Alliance Capital Management
1345 Avenue of the Americas
New York, NY 10105



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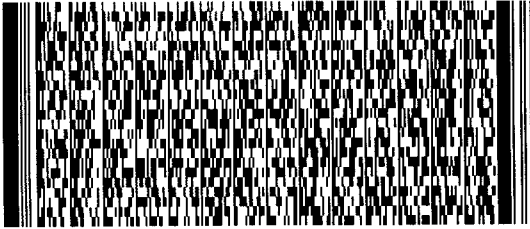
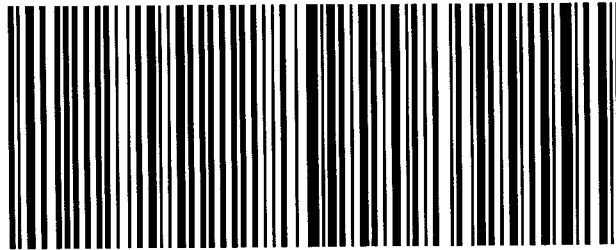
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