

Cost Basis Accounting Method Election Form

Questions? 800.221.5672
Or visit our website at: www.alliancebernstein.com
For literature call: 800.227.4618

Use this form to elect cost basis accounting methods for your existing 1099-B eligible AllianceBernstein fund account(s).

- If you wish to have **Average Cost**, the AllianceBernstein Funds default cost basis accounting method, applied to ALL of the funds held within your existing account(s), **you do NOT need to fill out this form**. In addition, the Average Cost default method will be applied to any new accounts you establish unless otherwise requested.

NOTE: If you do not return this form and choose to apply the Average Cost default method to all of your fund account(s), you may revoke the Average Cost method and elect a different method at any time until the first sale or exchange of covered shares (shares acquired on or after January 1, 2012). At this time, elections or changes to cost basis accounting methods must be made using this form. Mutual funds are awaiting relief from the IRS that may eventually allow shareholders to change their method over the phone.

- If you wish to use a different cost basis accounting method other than Average Cost for any of the funds held within your account(s), please identify your elections on this form and return before January 1, 2012. You may choose one cost basis accounting method for all funds held within your account(s) or you may choose a different method for each fund or account.

NOTE: Your cost basis accounting method(s) will be effective on January 1, 2012. If you do not affirmatively elect a cost basis accounting method by the January 1, 2012 deadline, the AllianceBernstein Funds default method, Average Cost, will be applied to all of the funds held within your account(s).

We strongly suggest you consult with a qualified tax advisor to determine which method is most appropriate for your specific tax situation. AllianceBernstein is not able to provide tax advice or assist you in selecting a method.

Please complete this form and mail it to:

AllianceBernstein
P.O. Box 786003
San Antonio, TX 78278-6003

For certified or overnight deliveries, send to:

AllianceBernstein
8000 IH 10 W, 4th Floor
San Antonio, TX 78230

For additional information regarding the new Cost Basis Reporting regulations, visit www.alliancebernstein.com/investments/us/ and click on the Tax Center under Helpful Links.

1. AllianceBernstein Current Account Information

Please enter your current account information.

Owner/Account Title (as listed on your quarterly statement)

Mailing Address

City

State

Zip Code

Is this an address change? Yes No

Daytime Phone Number

Account Number(s)

Continued on other side

Investment Products Offered Are not FDIC Insured May Lose Value Are Not Guaranteed

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2. Cost Basis Election

You may choose one cost basis accounting method to apply to all funds held within your account(s) or apply a different method to each fund. Please refer to your quarterly account statement for a list of all fund and account numbers.

NOTE: If Specific Lot Identification is chosen, a secondary reporting method must be elected in the event the lots you select for a transaction are not available or if you have a systematic withdrawal plan on your account(s).

Choose one option from the two below.

I choose ONE cost basis reporting method (other than Average Cost, the AllianceBernstein Funds default) to be applied to all the funds held within my account(s) listed in Section 1:

- First-In First-Out (FIFO)
- Last-In First-Out (LIFO)

- High-Cost First-Out (HIFO)
- Low-Cost First-Out (LOFO)

- Loss/Gain Utilization (LGUT)
- Specific Lot Identification (SLID)*
*Secondary Method _____

OR

I choose to apply the following cost basis accounting methods to the following fund account(s).
Use a separate sheet if necessary.

	Fund Number	Account Number	Cost Basis Accounting Method (check one)	
1.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/> Average Cost	<input type="checkbox"/> Low-Cost First-Out (LOFO)
			<input type="checkbox"/> First-In First-Out (FIFO)	<input type="checkbox"/> Loss/Gain Utilization (LGUT)
			<input type="checkbox"/> Last-In First-Out (LIFO)	<input type="checkbox"/> Specific Lot Identification (SLID)*
			<input type="checkbox"/> High-Cost First-Out (HIFO)	*Secondary Method _____
2.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/> Average Cost	<input type="checkbox"/> Low-Cost First-Out (LOFO)
			<input type="checkbox"/> First-In First-Out (FIFO)	<input type="checkbox"/> Loss/Gain Utilization (LGUT)
			<input type="checkbox"/> Last-In First-Out (LIFO)	<input type="checkbox"/> Specific Lot Identification (SLID)*
			<input type="checkbox"/> High-Cost First-Out (HIFO)	*Secondary Method _____
3.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/> Average Cost	<input type="checkbox"/> Low-Cost First-Out (LOFO)
			<input type="checkbox"/> First-In First-Out (FIFO)	<input type="checkbox"/> Loss/Gain Utilization (LGUT)
			<input type="checkbox"/> Last-In First-Out (LIFO)	<input type="checkbox"/> Specific Lot Identification (SLID)*
			<input type="checkbox"/> High-Cost First-Out (HIFO)	*Secondary Method _____
4.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/> Average Cost	<input type="checkbox"/> Low-Cost First-Out (LOFO)
			<input type="checkbox"/> First-In First-Out (FIFO)	<input type="checkbox"/> Loss/Gain Utilization (LGUT)
			<input type="checkbox"/> Last-In First-Out (LIFO)	<input type="checkbox"/> Specific Lot Identification (SLID)*
			<input type="checkbox"/> High-Cost First-Out (HIFO)	*Secondary Method _____
5.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/> Average Cost	<input type="checkbox"/> Low-Cost First-Out (LOFO)
			<input type="checkbox"/> First-In First-Out (FIFO)	<input type="checkbox"/> Loss/Gain Utilization (LGUT)
			<input type="checkbox"/> Last-In First-Out (LIFO)	<input type="checkbox"/> Specific Lot Identification (SLID)*
			<input type="checkbox"/> High-Cost First-Out (HIFO)	*Secondary Method _____

3. Signature

By signing below, you certify that you are eligible to engage in the cost basis accounting method elections requested on this form and that you have capacity to act on the account(s).

Account Owner Signature (for an entity account, please indicate capacity of signer)

Date