

State of Idaho

Office of the Secretary of State

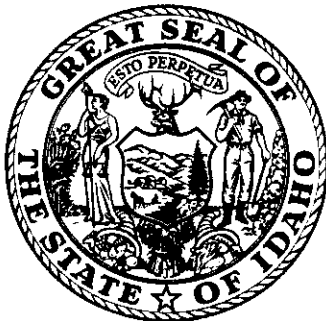
**CERTIFICATE OF AUTHORITY
OF
ALLIANCEBERNSTEIN INVESTMENT RESEARCH AND MANAGEMENT, INC.**

File Number C 161508

I, BEN YSURSA, Secretary of State of the State of Idaho, hereby certify that an Application for Certificate of Authority, duly executed pursuant to the provisions of the Idaho Business Corporation Act, has been received in this office and is found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Certificate of Authority to transact business in this State and attach hereto a duplicate of the application for such certificate.

Dated: 15 July 2005



Ben Yursa

SECRETARY OF STATE

By *Kristin W*



APPLICATION FOR CERTIFICATE OF AUTHORITY (For Profit)

(Instructions on Back of Application)

The undersigned Corporation applies for a Certificate of Authority and states as follows:

1. The name of the corporation is:
AllianceBernstein Invesmtent Research and Management, Inc.
2. The name which it shall use in Idaho is: AllianceBernstein Investment Research and Management, Inc.
3. It is incorporated under the laws of: Delaware
4. Its date of incorporation is: March 04, 2003
5. The address of its principal office is:
1345 Avenue of the Americas, New York, NY 10105
6. The address to which correspondence should be addressed, if different from item 5, is:
n/a
7. The street address of its registered office in Idaho is: 300 North 6th. Street, Boise, Idaho 83702
and its registered agent in Idaho at that address is: CT Corporation
8. The names and respective business addresses of its directors and officers are:

Name	Office	Address
<u>Frederic Bloch</u>	<u>President</u>	<u>1345 Ave. of the Americas, NY, NY 10105</u>
<u>Stephen C. Scanlon</u>	<u>Sr. Vice President</u>	<u>1345 Ave. of the Americas, NY, NY 10105</u>
<u>Mark Manley</u>	<u>Secretary</u>	<u>1345 Ave. of the Americas, NY, NY 10105</u>
<u>Patrick Ryan</u>	<u>Treasurer/Controller</u>	<u>1345 Ave. of the Americas, NY, NY 10105</u>
<u>Ranjani Nagasswami</u>	<u>Director</u>	<u>1345 Ave. of the Americas, NY, NY 10105</u>
<u>Richard Davies</u>	<u>Director</u>	<u>1345 Ave. of the Americas, NY, NY 0105</u>

Dated: 07/09/05

Signature: [Signature]

Typed Name: Mark Manley

Capacity: Secretary

Customer Acct # :

(if using pre-paid account)

Secretary of State use only

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Revised 07/2002

IDAHO SECRETARY OF STATE
07/15/2005 05:00
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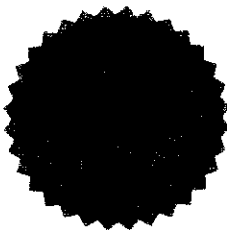
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Delaware

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The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY "ALLIANCEBERNSTEIN INVESTMENT RESEARCH AND MANAGEMENT, INC." IS DULY INCORPORATED UNDER THE LAWS OF THE STATE OF DELAWARE AND IS IN GOOD STANDING AND HAS A LEGAL CORPORATE EXISTENCE SO FAR AS THE RECORDS OF THIS OFFICE SHOW, AS OF THE TWENTY-SEVENTH DAY OF APRIL, A.D. 2005.



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Harriet Smith Windsor

Harriet Smith Windsor, Secretary of State

AUTHENTICATION: 3842234

DATE: 04-27-05