

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
The AB Pooling Portfolios - AB High-Yield Portfolio		20-2460478	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
AB INVESTOR SERVICES, INC.	(800) 251-0539	https://www.abglobal.com/abcom/segment_homepages/investments/us/resources/contact_us.htm	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and Zip code of contact	
P.O. BOX 786003		SAN ANTONIO, TX 78278-6003	
8 Date of action		9 Classification and description	
7/26/2016		COMMON STOCK - REGULATED INVESTMENT COMPANY	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
01880C882	N/A	N/A	N/A

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ At the meeting held May 3-5, 2016, the Board, on behalf of the AB High Yield Portfolio, a series of AB Bond Fund, Inc. ("Acquiring"), and the Board of Trustees of AB High-Yield Portfolio, a series of AB Pooling Portfolios ("Target"), approved the Reorganization Agreement providing for the tax-free acquisition by the Acquiring of the assets and liabilities of the Target. The acquisition was completed at the close of business 7/26/2016.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ At the close of business on the merger date 7/26/2016, Target shares were transferred in exchange for the Acquiring's Class Z shares (HIYZX). For each share of Target's share held, shareholders received 1.004893 shares of the Acquiring's Class Z shares (HIYZX). The Target shareholders' total basis in the Acquiring shares received is the same as their total basis in the old Target shares. Per share, each new Acquiring share received in the reorganization will have a basis equal to 99.51% of the Target share surrendered.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ The per share basis calculations are based on the respective net asset values of the Target and Acquiring shares as of the close of business on the merger date of 7/26/2016. These net asset values ("NAVs") are determined based on the market value of the underlying securities held by the funds.

The NAV of Target was \$9.4058 per share and the NAV of Acquiring was \$9.3600 per share on 7/26/2016. Thus the exchange ratio is 1.004893 shares of Acquiring received for each 1.000000 share of Target surrendered.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Both Target and Acquiring are Regulated Investment Companies. The transaction described herein is a tax free reorganization under Internal Revenue Code Sections 354 and 368(a)(1). No cash or boot was received. As a consequence, the aggregate basis of the Acquiring shares received by Target shareholders equals the aggregate basis in the Target shares exchanged under Section 358(a)(1). The per share basis differs because Target and Acquiring shares had different NAVs on the reorganization date.

18 Can any resulting loss be recognized? ▶ NO

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ NONE

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here
Signature ▶ "A SIGNED COPY IS MAINTAINED BY THE ISSUER" Date ▶ _____

Print your name ▶ _____ Title ▶ _____

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.