

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)	
SANFORD C. BERNSTEIN FUND, INC. - INTERMEDIATE DURATION PORTFOLIO		13-3464155	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
AB INVESTOR SERVICES, INC.	(800) 221-5672	https://www.alliancebernstein.com/corporate/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	
SEPTEMBER 30, 2022		COMMON STOCK - REGULATED INVESTMENT COMPANY	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
SEE ATTACHED	N/A	SEE ATTACHED	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 ▶ THE ISSUER PAID DAILY DISTRIBUTIONS TO COMMON SHAREHOLDERS FROM JANUARY 2022 TO SEPTEMBER 2022. 3.51% OF EACH OF THESE DISTRIBUTIONS CONSTITUTES A NON-TAXABLE RETURN OF CAPITAL.

SEE ATTACHED FOR DETAILS.

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 ▶ THE PORTION OF THE DISTRIBUTIONS THAT CONSTITUTE A NON-TAXABLE RETURN OF CAPITAL WILL DECREASE A U.S. TAXPAYER'S BASIS IN SHARES OF THE ISSUER.

SEE ATTACHED FOR DETAILS.

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 ▶ AT THE CLOSE OF THE ISSUER'S FISCAL YEAR ON 9/30/22, THE ISSUER'S CURRENT & ACCUMULATED E&P WAS CALCULATED UNDER IRC SECTION 312 AS MODIFIED BY SECTION 852(c) FOR A REGULATED INVESTMENT COMPANY (RIC) AND THE REGULATIONS THEREUNDER. THE AMOUNT OF E&P WAS COMPARED TO THE AMOUNT OF THE ISSUER'S FISCAL DISTRIBUTIONS TO SHAREHOLDERS. DISTRIBUTIONS IN EXCESS OF E&P WERE RECHARACTERIZED AS RETURN OF CAPITAL AND SHOULD BE APPLIED AS A REDUCTION IN EACH SHAREHOLDER'S TAX BASIS IN APPLICABLE SHARES.

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____
INTERNAL REVENUE CODE SECTIONS 301, 316, 852

18 Can any resulting loss be recognized? ▶ NO

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____
THE ORGANIZATIONAL ACTION IS REPORTABLE WITH RESPECT TO THE TAXABLE YEAR ENDED JUNE 30, 2022. SHAREHOLDERS SHOULD CONSULT THEIR ADVISORS REGARDING THE EFFECT OF THE NON-TAXABLE RETURN OF CAPITAL IN LIGHT OF THEIR INDIVIDUAL CIRCUMSTANCES.

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 ▶ _____

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

SANFORD C. BERNSTEIN, INC. - INTERMEDIATE DURATION PORTFOLIO
Return of Capital Analysis

Shareholders of record on distribution date listed below will decrease their tax basis as follows:

<u>Share Class</u>	<u>CUSIP</u>	<u>Ticker Symbol</u>
Class A	085568418	IDPAX
Class Z	085568392	IDPZX
Class Advisor	085568384	IDPYX
Common	085568509	SNIDX

<u>Distribution Date</u>	<u>Shares Class</u>	<u>Return of Capital per Share</u>
1/20/2022	Class A	\$ 0.000104173
2/18/2022	Class A	\$ 0.000552618
3/18/2022	Class A	\$ 0.000423880
4/20/2022	Class A	\$ 0.000404072
5/20/2022	Class A	\$ 0.000582099
6/17/2022	Class A	\$ 0.000414299
7/20/2022	Class A	\$ 0.000699841
8/19/2022	Class A	\$ 0.000789298
9/20/2022	Class A	\$ 0.000525755
1/20/2022	Class Z	\$ 0.000192323
2/18/2022	Class Z	\$ 0.000682254
3/18/2022	Class Z	\$ 0.000537661
4/20/2022	Class Z	\$ 0.000527366
5/20/2022	Class Z	\$ 0.000707055
6/17/2022	Class Z	\$ 0.000521751
7/20/2022	Class Z	\$ 0.000814680
8/19/2022	Class Z	\$ 0.000910608
9/20/2022	Class Z	\$ 0.000650902

SANFORD C. BERNSTEIN, INC. - INTERMEDIATE DURATION PORTFOLIO
Return of Capital Analysis

1/20/2022	Class Advisor	\$	0.000170349
2/18/2022	Class Advisor	\$	0.000639708
3/18/2022	Class Advisor	\$	0.000500216
4/20/2022	Class Advisor	\$	0.000503859
5/20/2022	Class Advisor	\$	0.000684362
6/17/2022	Class Advisor	\$	0.000499571
7/20/2022	Class Advisor	\$	0.000778098
8/19/2022	Class Advisor	\$	0.000878047
9/20/2022	Class Advisor	\$	0.000607599
1/20/2022	Common	\$	0.000191299
2/18/2022	Common	\$	0.000688930
3/18/2022	Common	\$	0.000536701
4/20/2022	Common	\$	0.000536701
5/20/2022	Common	\$	0.000705747
6/17/2022	Common	\$	0.000525770
7/20/2022	Common	\$	0.000814786
8/19/2022	Common	\$	0.000914436
9/20/2022	Common	\$	0.000640161