

SECURITIES AND EXCHANGE COMMISSION

FORM NSAR-B

Annual report for management companies filed on Form N-SAR

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FILER

ALLIANCEBERNSTEIN CAP FUND, INC.

CIK:[81443](#) | IRS No.: [132625045](#) | State of Incorporation: **DE** | Fiscal Year End: **0731**
Type: **NSAR-B** | Act: **40** | File No.: [811-01716](#) | Film No.: [12794815](#)

Mailing Address

*ALLIANCEBERNSTEIN LP
1345 AVENUE OF THE
AMERICAS
NEW YORK NY 10105*

Business Address

*ALLIANCEBERNSTEIN LP
1345 AVENUE OF THE
AMERICAS
NEW YORK NY 10105
2129691000*

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000 D000000 N
000 E000000 NF
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000 H000000 N
000 I000000 6.1
000 J000000 A
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002 B000000 NEW YORK
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011 A00AA01 ALLIANCEBERNSTEIN INVESTMENTS, INC.
011 B00AA01 8-30851
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012 A00AA01 ALLIANCEBERNSTEIN INVESTOR SERVICES, INC.

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014 B00AA01 8-00000
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SIGNATURE	JOSEPH J. MANTINEO		
TITLE	TREASURER & CFO		

Report of Independent Registered Public Accounting Firm

To the Shareholders and Board of Directors of AllianceBernstein Cap Fund Inc. – AllianceBernstein Dynamic All Market Fund:

In planning and performing our audit of the financial statements of AllianceBernstein Cap Fund Inc. – AllianceBernstein Dynamic All Market Fund (the “Fund”) as of and for the period ended February 29, 2012, in accordance with the standards of the Public Company Accounting Oversight Board (United States), we considered the Fund’s internal control over financial reporting, including controls over safeguarding securities, as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements and to comply with the requirements of Form N-SAR, but not for the purpose of expressing an opinion on the effectiveness of the Fund’s internal control over financial reporting. Accordingly, we express no such opinion.

The management of the Fund is responsible for establishing and maintaining effective internal control over financial reporting. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of controls. A fund’s internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A fund’s internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the fund; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the fund are being made only in accordance with authorizations of management and directors of the fund; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of a fund’s assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

A deficiency in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the fund’s annual or interim financial statements will not be prevented or detected on a timely basis.

Our consideration of the Fund’s internal control over financial reporting was for the limited purpose described in the first paragraph and would not necessarily disclose all deficiencies in internal control that might be material weaknesses under standards established by the Public Company Accounting Oversight Board (United States). However, we noted no deficiencies in the Fund’s internal control over financial reporting and its operation, including controls over safeguarding securities, that we consider to be a material weakness as defined above as of February 29, 2012.

This report is intended solely for the information and use of management and the Board of Directors of AllianceBernstein Cap Fund Inc. – AllianceBernstein Dynamic All Market Fund and the Securities and Exchange Commission and is not intended to be and should not be used by anyone other than these specified parties.

/s/Ernst & Young LLP

April 27, 2012

AllianceBernstein Small Cap Growth Fund, Inc.-AllianceBernstein Dynamic All Market Asset Fund
811-03131

77.Q1 Articles Supplementary

Articles Supplementary: Incorporated by reference to Exhibit (a) (4) to Post-Effective Amendment No. 106, Amendment No. 85 to Registrant's Registration Statement on Form N-1A, filed with the Securities and Exchange Commission on September 23, 2011.