

ALLIANCEBERNSTEIN NATIONAL MUNICIPAL INCOME FUND

Form N-Q

September 15, 2008

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

WASHINGTON, D.C. 20549

**FORM N-Q**

**QUARTERLY SCHEDULE OF PORTFOLIO HOLDINGS OF REGISTERED**  
**MANAGEMENT INVESTMENT COMPANIES**

Investment Company Act file number: 811-10573

**ALLIANCEBERNSTEIN NATIONAL MUNICIPAL**  
**INCOME FUND, INC.**

(Exact name of registrant as specified in charter)

1345 Avenue of the Americas, New York, New York 10105

(Address of principal executive offices) (Zip code)

Joseph J. Mantineo

AllianceBernstein L.P.

1345 Avenue of the Americas

New York, New York 10105

(Name and address of agent for service)

Registrant's telephone number, including area code: (800) 221-5672

Date of fiscal year end: October 31, 2008

Date of reporting period: July 31, 2008

**ITEM 1. SCHEDULE OF INVESTMENTS.**

## AllianceBernstein National Municipal Income Fund

## Portfolio of Investments

July 31, 2008 (unaudited)

	Principal Amount (000)	U.S. \$ Value
<b>MUNICIPAL OBLIGATIONS - 169.8%</b>		
<b>Long-Term Municipal Bonds - 169.8%</b>		
<b>Alabama - 5.7%</b>		
Huntsville Hlth Care Auth (Huntsville Hosp Sys) (Prerefunded)		
Series 02B		
5.75%, 6/01/32	\$ 6,000	\$ 6,626,580
Jefferson Cnty Ltd Oblig Sch Warrants		
Series 04A		
5.25%, 1/01/18 - 1/01/23	3,100	2,809,747
Jefferson Cnty Swr Rev (Capital Impr Warrants) (Prerefunded)		
FGIC Series 02		
5.00%, 2/01/41	1,535	1,627,069
FGIC Series 02B		
5.00%, 2/01/41	2,465	2,636,589
Marshall Cnty Hlth Care Auth (Marshall Cnty Med Ctr)		
Series 02A		
5.75%, 1/01/32	2,500	2,503,700
Series 02D		
5.75%, 1/01/32	3,000	3,004,440
Montgomery Spl Care Fac Fin Auth (Baptist Hlth)		
Series 04C		
5.125%, 11/15/24	1,500	1,455,570
Montgomery Spl Care Fac Fin Auth (Baptist Hlth) (Prerefunded)		
Series 04C		
5.25%, 11/15/29	1,810	1,987,036
		22,650,731
<b>Alaska - 2.4%</b>		
Alaska Intl Arpt Rev		
MBIA Series 03B		
5.00%, 10/01/26	2,000	2,006,180
Alaska Muni Bond Bank Auth		
MBIA Series 04G		
5.00%, 2/15/22 - 2/15/24	2,930	3,015,330
Four Dam Pwr Agy		
Series 04		
5.00%, 7/01/24	1,035	1,024,878
5.25%, 7/01/25 - 7/01/26	3,580	3,565,258
		9,611,646
<b>Arizona - 1.7%</b>		
Arizona Cap Fac Fin Corp Student Hsg Rev (Arizona St Univ Proj)		
Series 00		
6.25%, 9/01/32	1,550	1,550,341

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Phoenix Civic Impr Corp. Wastewtr Sys Rev		
MBIA Series 04		
5.00%, 7/01/23	1,250	1,280,738
Salt Verde Fin Corp. (Prepaid Gas)		
5.25%, 12/01/22 - 12/01/23	4,150	3,884,994
		6,716,073
<b>Arkansas - 0.7%</b>		
Arkansas Dev Fin Auth SFMR (Mtg Rev)		
GNMA/ FNMA Series 02A		
5.30%, 7/01/34	2,720	2,721,523
<b>California - 12.6%</b>		
California		
5.00%, 2/01/32	2,450	2,396,982
Series 04		
5.00%, 2/01/33	1,100	1,074,183
California (Unrefunded)		
5.25%, 4/01/30	20	20,111
Chula Vista IDR (San Diego Gas)		
Series 96A		
5.30%, 7/01/21	4,000	4,042,440
Coachella Valley USD		
MBIA Series 03		
5.00%, 9/01/31	1,000	1,003,960
Coast CCD		
FSA Series 06B		
5.00%, 8/01/23 (a)	3,300	3,409,692
Coast CCD		
FSA Series 06B		
5.00%, 8/01/24 (a)	8,070	8,305,483
Golden St Tobacco Securitization Corp. (Prerefunded)		
RADIAN Series 03		
5.50%, 6/01/43	2,250	2,440,688
XLCA		
Series 03B		
5.50%, 6/01/33	3,000	3,254,250
Grossmont-Cuyamaca CCD		
ASSURED GTY		
5.00%, 8/01/22 (a)	2,340	2,425,667
Grossmont-Cuyamaca CCD		
ASSURED GTY		
5.00%, 8/01/23 (a)	2,140	2,207,924
Hartnell Comnty Coll (Prerefunded)		
MBIA Series 03A		
5.00%, 8/01/27	1,155	1,260,174
La Quinta Fin Auth		
AMBAC Series 04A		
5.25%, 9/01/24	2,000	2,067,060
Los Angeles Comnty Redev Agy (Grand Central Square)		
Series 04L		
5.00%, 3/01/18	1,715	1,723,284
Los Angeles Regl Arpt (Laxfuel Corp) AMT		
AMBAC Series 01		
5.50%, 1/01/32	9,500	8,664,000

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Pomona COP		
AMBAC Series 03		
5.50%, 6/01/34	3,000	3,109,650
San Rafael Elem Sch Dist		
FSA Series 03A		
5.00%, 8/01/28	2,820	2,867,855
		50,273,403

**Colorado - 5.3%**

Avon Hsg Auth MFHR (Buffalo Ridge II Proj) AMT		
GNMA Series 02A		
5.70%, 10/20/43 (b)	4,950	4,997,371
Colorado Ed & Cultural Fac Auth (Knowledge Quest Charter Sch)		
Series 05		
6.50%, 5/01/36	495	462,360
Colorado Hlth Fac Auth (Evangelical Lutheran Proj)		
5.25%, 6/01/19 - 6/01/23	2,425	2,379,490
Colorado Hlth Fac Auth (Parkview Med Ctr)		
Series 04		
5.00%, 9/01/25	2,560	2,383,053
Colorado Toll Rev (Hwy E-470) (Prerefunded)		
Series 00		
Zero Coupon, 9/01/35	10,000	1,438,000
Denver City & Cnty MFHR (Clyburn Stapleton Proj) AMT		
GNMA Series 02		
5.50%, 12/20/43	2,155	2,036,561
Northwest Metro Dist No 3		
6.125%, 12/01/25	1,000	867,750
Park Creek Metro Dist Rev Ltd (Ref-Sr-Ltd Tax Ppty Tax)		
Series 05		
5.25%, 12/01/25	3,000	2,846,040
5.50%, 12/01/30	890	839,742
Todd Creek Farms Metro Dist No 1		
6.125%, 12/01/22	1,970	1,813,759
Series 04		
6.125%, 12/01/19	1,180	1,123,030
		21,187,156

**District Of Columbia - 0.9%**

Dist of Columbia Spl Tax Rev (Gallery Place Proj)		
FSA Series 02		
5.40%, 7/01/31	3,500	3,577,560

**Florida - 16.0%**

Beacon Tradeport CDD		
Series 02B		
7.25%, 5/01/33	4,930	4,970,475
Brevard Cnty HFA SFMR (Mtg Rev) AMT		
GNMA Series 02C		
5.40%, 3/01/33	660	618,737
Collier Cnty CFD (Fiddler s Creek)		
Series 02A		
6.875%, 5/01/33	2,865	2,812,828
Series 02B		
6.625%, 5/01/33	2,155	2,053,004

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Dade Cnty Arpt Rev (Miami Int l Arpt) AMT FGIC Series 02 5.375%, 10/01/32	6,040	5,693,183
Florida Ed & Athletic Fac (FSU Fin Assistance) AMBAC Series 02 5.00%, 10/01/31	5,000	4,872,500
Florida HFC MFHR (Westlake Apts) AMT FSA Series 02-D1 5.40%, 3/01/42	8,780	8,165,225
Florida HFC MFHR (Westminster Apts) AMT FSA Series 02E-1 5.40%, 4/01/42	3,000	2,789,670
Hamal CDD (Prerefunded) Series 01 6.75%, 5/01/31	2,460	2,735,741
Lee Cnty Arpt Rev (Southwest Fl Int l) AMT FSA Series 00A 5.75%, 10/01/22 - 10/01/25	9,500	9,610,425
Lee Cnty IDA (Shell Point) (Prerefunded) Series 99A 5.50%, 11/15/29	6,170	6,505,895
Miami Beach Hlth Fac Auth (Mount Sinai Med Ctr) 6.75%, 11/15/24	4,000	4,066,800
Midtown Miami CDD Series 04A 6.00%, 5/01/24	2,475	2,245,221
Miromar Lakes CDD Series 00A 7.25%, 5/01/12	1,185	1,173,032
Orange Cnty Hosp Rev (Orlando Regl) (Prerefunded) Series 02 5.75%, 12/01/32	2,800	3,112,228
Pinellas Cnty HFA SFMR (Mtg Rev) AMT GNMA/ FNMA Series 02A 5.40%, 3/01/32	695	647,886
Univ of Central Florida Athletics Assoc, Inc. FGIC Series 04A 5.125%, 10/01/24	1,325	1,246,096
Village CDD Series 03A 6.00%, 5/01/22	720	722,340
		64,041,286
<b>Georgia - 1.6%</b>		
Cartersville Dev Auth (Anheuser Busch Proj) AMT Series 02 5.95%, 2/01/32	2,510	2,457,164
Georgia HFA SFMR (Mtg Rev) AMT Series 02A-02 5.60%, 12/01/32	3,785	3,821,942
		6,279,106

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**Hawaii - 1.0%**

Hawaii Dept of Budget & Fin Spl Purpose Rev (Elec Co & Subsidiary Prog)

XLCA Series 03B

5.00%, 12/01/22 4,500 4,182,165

**Illinois - 18.9%**

Bolingbrook (Prerefunded)

FGIC Series 02A

5.375%, 1/01/38 5,000 5,396,700

Chicago (Prerefunded)

FGIC Series 00C

5.50%, 1/01/40 9,135 9,767,782

Chicago (Unrefunded)

FGIC Series 00C

5.50%, 1/01/40 5,450 5,553,550

FSA

5.00%, 1/01/25 380 386,278

Chicago Arprt Rev (O Hare Int 1 Arprt)

XLCA Series 03B-1

5.25%, 1/01/34 4,860 4,746,470

Chicago Arprt Rev (O Hare Int 1 Arprt) AMT

MBIA

5.375%, 1/01/32 (b) 15,000 14,243,400

Chicago Hsg Agy SFMR (Mortgage Rev) AMT

GNMA/ FNMA Series 02B

6.00%, 10/01/33 (c)(d) 455 463,986

Chicago Incr Alloc (Diversey/Narragansett Redevelopment Proj)

7.46%, 2/15/26 1,900 1,949,780

Chicago Sales Tax Rev

FGIC Series 98

5.25%, 1/01/28 5,710 5,816,377

Cook Cnty Sch Dist

FSA Series 04

5.00%, 12/01/20 (d) 2,000 2,084,160

Gilberts Spl Svc Area No 15 Spl Tax (Gilberts Town Ctr Proj)

Series 03

6.00%, 3/01/28 2,766 2,481,572

Hampshire Spl Svc Area No 14

5.80%, 3/01/26 1,845 1,648,674

Illinois Fin Auth (Illinois Inst of Technology)

Series 06A

5.00%, 4/01/31 1,250 1,133,975

Illinois Fin Auth (Loyola Univ Chicago)

XLCA Series 04A

5.00%, 7/01/24 1,495 1,507,857

Manhattan (No 04-1 Brookstone Springs Proj)

Series 05

5.875%, 3/01/28 1,863 1,702,316

Metro Pier & Expo Auth (McCormick Place)

MBIA Series 02A

5.25%, 6/15/42 5,500 5,558,355



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Univ of Illionois		
FSA Series 07A		
5.25%, 10/01/26 (a)	10,800	11,067,408
		75,508,640
<b>Indiana - 4.7%</b>		
Hendricks Cnty Bldg Fac Corp.		
Series 04		
5.50%, 7/15/21	1,045	1,111,765
Hendricks Cnty Bldg Fac Corp. (First Mtg)		
Series 04		
5.50%, 7/15/22	1,105	1,172,692
Indiana Bd Bk		
FSA Series 04B		
5.00%, 2/01/21	1,100	1,130,789
Indiana Dev Fin Auth (Inland Steel)		
Series 97		
5.75%, 10/01/11	2,925	2,982,974
Indiana HFA SFMR (Mtg Rev) AMT		
GNMA/ FNMA Series 02		
5.55%, 7/01/32	1,715	1,640,826
Indianapolis Pub Impr Bond Bank (Prerefunded)		
MBIA Series 2A		
5.25%, 7/01/33	10,000	10,850,000
		18,889,046
<b>Iowa - 0.2%</b>		
Coralville Urban Rev Tax Incr		
Series 07C		
5.00%, 6/01/18	260	262,940
Iowa Fin Auth SFMR (Mtg Rev) AMT		
GNMA/ FNMA Series 02		
5.40%, 7/01/32	360	335,524
		598,464
<b>Kansas - 0.3%</b>		
Lenexa Hlth Care Fac (Lakeview Village Inc.)		
5.25%, 5/15/22	1,395	1,289,092
<b>Louisiana - 4.3%</b>		
Calcasieu Parish SFMR (Mtg Rev)		
GNMA/ FNMA Series 02A		
6.05%, 4/01/33 (c)	300	293,988
Louisiana Agriculture Fin Auth		
5.25%, 9/15/17	4,270	4,230,161
Louisiana HFA SFMR (Mtg Rev) Amt		
GNMA/ FNMA Series 02C		
5.60%, 6/01/33 (c)	1,035	1,041,759
New Orleans		
MBIA		
5.00%, 3/01/18	2,285	2,312,991
5.25%, 12/01/20	1,000	1,012,040
MBIA Series 05		
5.00%, 12/01/29	2,700	2,499,606
RADIAN		
5.00%, 12/01/22	5,875	5,780,236



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**Massachusetts - 4.2%**

Massachusetts (Prerefunded)		
Series 02C		
5.25%, 11/01/30	3,530	3,817,448
Massachusetts (Refunded)		
Series 02C		
5.25%, 11/01/30	3,470	3,752,562
Massachusetts HEFA (Berkshire Hlth Sys)		
RADIAN Series 01E		
5.70%, 10/01/25	2,000	2,029,220
Massachusetts HEFA (Cape Cod Hlthcare)		
RADIAN Series 01C		
5.25%, 11/15/31	2,100	1,968,435
Massachusetts HEFA (Tufts New England Med Ctr)		
MBIA Series 93		
5.38%, 7/01/18	2,900	2,918,183
Massachusetts HFA MFHR (Rental Rev)		
AMBAC Series 95E		
6.00%, 7/01/41	1,740	1,740,644
Massachusetts HFA MFHR (Rental Rev) AMT		
MBIA Series 00H		
6.65%, 7/01/41	540	547,257
		16,773,749

**Michigan - 6.1%**

Detroit Swr Disp Rev		
MBIA		
5.25%, 7/01/22	5,000	5,157,600
Detroit Tax Incr (Diamler/Chrysler Assembly Plant)		
Series 98A		
5.50%, 5/01/21	1,595	1,291,918
Kent Hosp Fin Auth (Metro Hosp Proj)		
Series 05A		
5.75%, 7/01/25	1,080	998,611
Michigan Hosp Fin Auth (Trinity Hlth)		
Series 00A		
6.00%, 12/01/27	3,000	3,098,160
Michigan Strategic Fund Hlth Fac (Detroit Edison) AMT		
XLCA Series 02C		
5.45%, 12/15/32	5,000	4,510,350
Plymouth Ed Ctr Pub Sch (Academy Rev)		
Series 05		
5.125%, 11/01/23	2,140	1,954,484
Saginaw Hosp Fin Auth (Covenant Med Ctr)		
Series 00F		
6.50%, 7/01/30	7,185	7,415,782
		24,426,905

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**Minnesota - 0.5%**

Shakopee Hlth Care Fac (St Francis Regl Med Ctr)		
Series 04		
5.10%, 9/01/25	1,200	1,118,304
St. Paul Hsg & Redev Auth (Hltheast Proj)		
Series 05		
6.00%, 11/15/25	1,000	1,002,230
		2,120,534

**Mississippi - 1.2%**

Adams Cnty PCR (Int l Paper Co.) AMT		
Series 99		
6.25%, 9/01/23	1,000	953,550
Gulfport Hosp Fac Rev (Mem Hosp at Gulfport Proj)		
Series 01A		
5.75%, 7/01/31	4,000	3,954,600
		4,908,150

**Missouri - 0.9%**

Kansas City (Downtown Arena Proj)		
Series 08C		
5.00%, 4/01/28	2,000	1,939,020
Missouri SFMR (Mtg Rev) AMT		
GNMA/ FNMA Series 02A-1		
5.58%, 9/01/32 (c)	975	981,279
Riverside IDA (Riverside Horizons Proj)		
ACA Series 07A		
5.00%, 5/01/27	600	534,834
		3,455,133

**Nevada - 10.7%**

Carson City Hosp Rev (Carson-Tahoe Hosp Proj)		
RADIAN Series 03A		
5.00%, 9/01/23	4,700	4,636,221
Clark Cnty Arpt Rev (Prerefunded)		
FGIC Series 01B		
5.25%, 7/01/34	11,920	12,742,957
Nevada Dept Business & Indl (Las Vegas Monorail Proj)		
AMBAC Series 00		
5.625%, 1/01/32	6,720	4,673,894
Reno Cap Impr Rev (Prerefunded)		
FGIC Series 02		
5.375%, 6/01/32	4,710	5,096,738
Reno Cap Impr Rev (Unrefunded)		
FGIC Series 02		
5.375%, 6/01/32	2,790	2,809,391
Truckee Meadows Wtr Auth (Prerefunded)		
FSA Series 01A		
5.25%, 7/01/34	12,000	12,845,880
		42,805,081

**New Hampshire - 1.4%**

New Hampshire HEFA (Covenant Hlth)		
Series 04		
5.375%, 7/01/24	820	820,574

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New Hampshire HEFA (Covenant Med Ctr)

Series 02

6.125%, 7/01/31 (e)

4,200

4,665,486

5,486,060

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**New Jersey - 1.9%**

Morris-Union Jointure Comnty COP		
RADIAN Series 04		
5.00%, 5/01/24	7,185	7,204,831
New Jersey EDA (New Jersey St Contract)		
Series 05		
5.25%, 3/01/25	500	517,090
		7,721,921

**New Mexico - 0.1%**

Dona Ana Cnty Tax Rev		
AMBAC Series 03		
5.25%, 5/01/25	500	515,380

**New York - 4.5%**

New York City		
Series 04G		
5.00%, 12/01/23	1,600	1,632,896
New York St Dorm Auth Rev		
5.00%, 3/15/26 (a)	7,000	7,231,700
New York St Enviro Fac Corp.		
5.00%, 6/15/27 (a)	3,500	3,604,195
New York St Enviro Fac Corp.		
5.00%, 6/15/24 (a)	3,500	3,652,110
New York St HFA (Econ Dev & Hsg)		
FGIC Series 05A		
5.00%, 9/15/25	300	306,075
Ulster Cnty IDA (Kingston Regl Sr Living Corp.-Woodland Pond at New Patlz Proj)		
6.00%, 9/15/27	1,775	1,661,968
		18,088,944

**North Carolina - 1.0%**

Charlotte Arpt Rev		
MBIA Series 04A		
5.25%, 7/01/24	2,895	3,000,291
Iredell Cnty COP		
FSA Series 08		
5.25%, 6/01/22	1,080	1,151,615
		4,151,906

**North Dakota - 1.1%**

North Dakota HFA SFMR (Mtg Rev) AMT		
Series 02		
5.65%, 1/01/34	1,030	997,699
Series 98E		
5.25%, 1/01/30	1,300	1,294,410
Ward Cnty Hlth Care Fac (Trinity Hlth)		
5.125%, 7/01/18 - 7/01/20	2,075	2,011,222
		4,303,331

**Ohio - 3.6%**

Cleveland Cuyahoga Port Auth (Univ Heights Ohio-Pub Parking Proj)		
Series 01		
7.35%, 12/01/31	5,000	5,084,800

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Cuyahoga Cnty Hosp Fac (Univ Hosp Hlth)

Series 00

7.50%, 1/01/30

2,400

2,479,488

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Fairfield Cnty Hosp Rev (Fairfield Med Ctr Proj)		
RADIAN Series 03		
5.00%, 6/15/22 - 6/15/24	5,210	5,182,290
Port Auth of Columbiana Cnty SWFR (Apex Enviro LLC) AMT		
Series 04A		
7.125%, 8/01/25	1,840	1,839,982
		14,586,560

**Oregon - 1.2%**

Forest Grove Rev (Ref & Campus Impr Pacific Proj A)		
RADIAN Series 05A		
5.00%, 5/01/28	4,760	4,603,110

**Pennsylvania - 3.2%**

Allegheny Cnty Hosp Dev Auth (West Pennsylvania Hlth Sys)		
5.00%, 11/15/28	4,800	3,759,216
Allegheny Cnty IDA (Residential Reserves Inc Proj)		
5.00%, 9/01/21	500	466,280
Montgomery Cnty IDA (Whitemarsh Continuing Care Ret Comnty)		
6.00%, 2/01/21	875	833,656
Pennsylvania EDA (30th St Station ) AMT		
ACA Series 02		
5.875%, 6/01/33	4,100	3,809,679
Pennsylvania Trpk Transp Rev (Prerefunded)		
AMBAC Series 01		
5.00%, 7/15/41	2,000	2,147,220
Philadelphia IDA (Leadership Learning Partners)		
Series 05A		
5.25%, 7/01/24	1,150	1,007,687
Wilkes-Barre Fin Auth (Wilkes Univ Proj)		
5.00%, 3/01/22	990	960,538
		12,984,276

**Puerto Rico - 2.3%**

Puerto Rico (Pub Impr)		
5.25%, 7/01/23	2,625	2,614,132
Series 01A		
5.50%, 7/01/19	1,705	1,747,079
Series 03A		
5.25%, 7/01/23	500	497,930
Puerto Rico Govt Dev Bank (Sr Notes)		
Series 06B		
5.00%, 12/01/15	1,000	1,012,160
Puerto Rico Pub Bldg Auth		
Series N		
5.50%, 7/01/22	3,370	3,429,144
		9,300,445



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**Rhode Island - 1.4%**

Rhode Island Hlth & Ed Bldg Corp Rev (Times2 Academy)

Series 04

5.00%, 12/15/24 5,845 5,685,490

**South Carolina - 2.6%**

Charleston Cnty Sch Dist

5.25%, 12/01/30 2,000 1,999,840

Dorchester Cnty Sch Dist No 2

ASSURED GTY

5.00%, 12/01/29 1,600 1,606,368

Newberry Investing in Childrens Ed (Newberry Cnty Sch Dist Proj)

ASSURED GTY Series 05

5.00%, 12/01/27 5,450 5,452,943

Series 05

5.00%, 12/01/30 550 496,386

Scago Ed Fac Corp. (Calhoun Sch Dist)

RADIAN

5.00%, 12/01/21 1,000 989,390

10,544,927

**Tennessee - 4.5%**

Ed Loan Rev (Educational Funding of South) AMT

Series 97A

6.20%, 12/01/21 8,985 8,999,915

Sullivan Cnty Hlth Ed (Wellmont Hlth Sys)

Series 06C

5.00%, 9/01/22 1,760 1,664,590

5.25%, 9/01/26 725 679,137

Tennessee Energy Acquisition Corp.

5.25%, 9/01/22 5,000 4,706,000

Tennessee Energy Acquisition Corp. (Prepaid Gas)

Series A

5.25%, 9/01/21 2,000 1,895,180

17,944,822

**Texas - 28.3%**

Bexar Cnty Hlth Fac Dev Corp

5.00%, 7/01/27 525 462,845

Bexar Cnty Hsg Fin Corp MFHR (Doral Club & Sutton House Apts)

MBIA Series 01A

5.55%, 10/01/36 (b) 14,625 14,439,116

Camino Real Regl Mobility Auth

5.00%, 2/15/22 480 481,008

Series 2008

5.00%, 8/15/21 1,210 1,213,678

Dallas-Fort Worth Arpt Rev (Fort Worth Intl Arpt) AMT

MBIA Series 03A

5.25%, 11/01/25 2,000 1,887,100

Dallas-Fort Worth Arpt Rev (Int 1 Arpt)

FGIC Series 01

5.50%, 11/01/35 6,500 6,107,270

Frisco GO

FGIC

5.00%, 2/15/23 3,220 3,301,112

Garza Cnty Pub Fac Corp.

5.50%, 10/01/19 865 868,633

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Gulf Coast Waste Disp Auth (Anheuser-Busch Proj) AMT

Series 02

5.90%, 4/01/36

9,000

9,161,640

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Harris Cnty Toll Road Rev		
FSA Series 02		
5.125%, 8/15/32	7,500	8,121,075
Hidalgo Cnty Hlth Svc (Mission Hosp Inc Proj)		
Series 05		
5.00%, 8/15/14 - 8/15/19	1,090	1,080,229
Houston Area Wtr Corp.		
FGIC Series 02		
5.125%, 3/01/32	7,000	7,497,700
Lewisville Combination Contract (Spl Assmt Cap Impt Dist No 2)		
ACA Series 05		
6.00%, 10/01/25	1,100	1,071,202
Lower Colorado River Auth (Prerefunded)		
AMBAC Series 03		
5.25%, 5/15/25	125	136,728
MBIA		
5.00%, 5/15/31	30	32,553
MBIA Series 02A		
5.00%, 5/15/31	10	10,851
Lower Colorado River Auth (Unrefunded)		
AMBAC Series 03		
5.25%, 5/15/25	1,675	1,713,173
MBIA		
5.00%, 5/15/31	1,460	1,419,266
Matagorda Cnty Rev (Centerpoint Energy Houston Elec LLC)		
Series 04		
5.60%, 3/01/27 (c)(d)	2,000	1,843,780
Richardson Hosp Auth (Richardson Regl Med Ctr)		
FSA Series 04		
5.875%, 12/01/24	3,465	3,462,852
Series 04		
6.00%, 12/01/19	2,745	2,821,339
San Antonio Arpt Rev AMT		
FGIC Series 02A		
5.25%, 7/01/27	5,250	5,001,780
Seguin Hgr Ed Auth (Texas Lutheran Univ Proj)		
Series 04		
5.25%, 9/01/28 - 9/01/33	2,250	2,113,525
Texas		
Series 05		
5.00%, 4/01/28	8,000	8,089,760
Texas AMT		
Series 02A		
5.50%, 8/01/41	9,470	9,601,728
Texas St Transp Commission		
Series 07		
5.00%, 4/01/23 (a)	20,600	21,375,384
		113,315,327
<b>Utah - 0.9%</b>		
Davis Cnty Sales Tax Rev		
AMBAC Series 03B		
5.25%, 10/01/23	2,005	2,079,225

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<b>Utah Hsg Corp MFHR (Bluffs Apts Proj) AMT</b>					
GNMA Series 02A					
5.60%, 7/20/30			1,480		1,456,276
					3,535,501
<b>Virginia - 2.0%</b>					
Fauquier Cnty IDA Rev (Fauquier Hospital)					
RADIAN Series 02					
5.25%, 10/01/31			8,500		8,201,395
<b>Washington - 3.4%</b>					
King Cnty Swr Rev					
FSA Series 02A					
5.25%, 1/01/32			3,000		3,049,350
Seattle Hsg Auth MFHR (Wisteria Ct Proj)					
GNMA Series 03					
5.20%, 10/20/28			1,475		1,430,042
Twenty-Fifth Ave Ppty (Univ of Washington)					
MBIA Series 02					
5.25%, 6/01/33			9,750		9,133,410
					13,612,802
<b>Wisconsin - 6.5%</b>					
Wisconsin					
Series 03					
5.00%, 11/01/26			3,700		3,529,319
Wisconsin HEFA (Bell Tower Residence Proj)					
FHLB Series 05					
5.00%, 7/01/25			1,000		951,310
Series 05					
5.00%, 7/01/20			1,785		1,793,193
Wisconsin HEFA (Ministry Hlth Care)					
MBIA Series 02A					
5.25%, 2/15/32 (b)			13,615		13,658,296
Wisconsin Hsg & EDA SFMR (Mtg Rev) AMT					
MBIA					
5.60%, 5/01/33			4,880		4,733,453
Series 02A					
5.50%, 9/01/32			1,530		1,542,638
					26,208,209
<b>Total Investments - 169.8%</b>					
(cost \$684,734,976)					679,976,630
Other assets less liabilities - (9.3)%					(37,293,474)
Preferred Stock at redemption value - (60.5)%					(242,225,000)
<b>Net Assets Applicable to Common Shareholders - 100.0% (f)</b>					<b>\$ 400,458,156</b>

**INTEREST RATE SWAP TRANSACTIONS**

Swap	Notional Amount	Termination Date	Rate Type		Unrealized Appreciation/
			Payments made by	Payments received by	

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Counterparty	(000)		the Portfolio	the Portfolio	(Depreciation)
Merrill Lynch	\$ 3,000	7/30/26	4.090%	BMA*	\$ (122,313)
Merrill Lynch	6,500	8/09/26	4.063%	BMA*	(273,309)
Merrill Lynch	7,100	11/15/26	4.377%	BMA*	(571,399)

(a) Security represents the underlying municipal obligation of an inverse floating rate obligation held by the Fund.

- (b) *Position, or portion thereof, has been segregated to collateralize tender option bonds.*
- (c) *Variable rate coupon, rate shown as of July 31, 2008.*
- (d) *Indicates a security that has a zero coupon that remains in effect until a predetermined date at which time the stated coupon rate becomes effective until final maturity.*
- (e) *Position, or a portion thereof, has been segregated to collateralize interest rate swaps.*
- (f) *Portfolio percentages are calculated based on net assets applicable to common shareholders.*
- \* *Variable interest rate based on the Securities Industry & Financial Markets Association, formerly the Bond Market Association (BMA). As of July 31, 2008, the Portfolio held 54% of net assets in insured bonds (of this amount 13% represents the Portfolio's holding in pre-refunded bonds). 16% of the Portfolio's insured bonds were insured by MBIA.*

Glossary:

ACA	-	ACA Capital
AMBAC	-	American Bond Assurance Corporation
AMT	-	Alternative Minimum Tax (subject to)
ASSURED GTY	-	Assured Guaranty
CDD	-	Community Development District
CFD	-	Community Facilities District
COP	-	Certificate of Participation
EDA	-	Economic Development Agency
FGIC	-	Financial Guaranty Insurance Company
FHLB	-	Federal Home Loan Bank
FNMA	-	Federal National Mortgage Association
FSA	-	Financial Security Assurance Inc.
GNMA	-	Government National Mortgage Association
GO	-	General Obligation
HEFA	-	Health & Education Facility Authority
HFA	-	Housing Finance Authority
HFC	-	Housing Finance Corporation
IDA	-	Industrial Development Authority/Agency
IDR	-	Industrial Development Revenue
MBIA	-	Municipal Bond Investors Assurance
MFHR	-	Multi-Family Housing Revenue
PCR	-	Pollution Control Revenue Bond
RADIAN	-	Radian Group, Inc.
SFMR	-	Single Family Mortgage Revenue
SWFR	-	Solid Waste Facility Revenue
USD	-	Unified School District
XLCA	-	XL Capital Assurance Inc.

**ITEM 2. CONTROLS AND PROCEDURES.**

(a) The registrant's principal executive officer and principal financial officer have concluded that the registrant's disclosure controls and procedures (as defined in Rule 30a-3(c) under the Investment Company Act of 1940, as amended) are effective at the reasonable assurance level based on their evaluation of these controls and procedures as of a date within 90 days of the filing date of this document.

(b) There were no changes in the registrant's internal controls over financial reporting that occurred during the second fiscal quarter of the period that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting.

**ITEM 3. EXHIBITS.**

The following exhibits are attached to this Form N-Q:

<b>EXHIBIT NO.</b>	<b>DESCRIPTION OF EXHIBIT</b>
3 (a) (1)	Certification of Principal Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
3 (a) (2)	Certification of Principal Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934 and the Investment Company Act of 1940, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

(Registrant): AllianceBernstein National Municipal Income Fund, Inc.

By: /s/ Marc O. Mayer  
Marc O. Mayer  
President

Date: September 3, 2008

Pursuant to the requirements of the Securities Exchange Act of 1934 and the Investment Company Act of 1940, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

By: /s/ Marc O. Mayer  
Marc O. Mayer  
President

Date: September 3, 2008

By: /s/ Joseph J. Mantineo  
Joseph J. Mantineo  
Treasurer and Chief Financial Officer

Date: September 3, 2008