

ALLIANCEBERNSTEIN NATIONAL MUNICIPAL INCOME FUND
Form N-Q
September 28, 2007

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
(Address of principal executive offices)

10105
(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)

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

Date of fiscal year end: October 31, 2007

Date of reporting period: July 31, 2007

ITEM 1. SCHEDULE OF INVESTMENTS.

Alliance National Municipal Income Fund**Portfolio of Investments****July 31, 2007 (unaudited)**

| | Principal Amount (000) | U.S. \$ Value |
|---|---------------------------------------|----------------------|
| MUNICIPAL OBLIGATIONS - 164.1% | | |
| Long-Term Municipal Bonds - 164.1% | | |
| Alabama - 6.0% | | |
| Huntsville Hlth Care Auth (Huntsville Hosp Sys) (Prerefunded) | | |
| Series 02B | | |
| 5.75%, 6/01/32 | \$ 6,000 | \$ 6,522,540 |
| Jefferson Cnty Ltd Oblig Sch Warrants | | |
| Series 04A | | |
| 5.25%, 1/01/18 - 1/01/23 | 3,100 | 3,251,343 |
| Jefferson Cnty Swr Rev (Capital Improvement Warrants) (Prerefunded) | | |
| FGIC Series 02 | | |
| 5.00%, 2/01/41 | 1,535 | 1,611,658 |
| Jefferson Cnty Swr Rev (Prerefunded) | | |
| FGIC Series 99A | | |
| 5.375%, 2/01/36 | 2,905 | 3,000,458 |
| Jefferson Cnty Wtr & Swr Rev (Prerefunded) | | |
| FGIC Series 02B | | |
| 5.00%, 2/01/41 | 2,465 | 2,590,395 |
| Marshall Cnty Hlth Care Auth (Marshall Cnty Med Ctr) | | |
| Series 02A | | |
| 5.75%, 1/01/32 | 2,500 | 2,592,600 |
| Series 02D | | |
| 5.75%, 1/01/32 | 3,000 | 3,103,920 |
| Montgomery Spl Care Facs Fin Auth (Baptist Health) | | |
| Series 04C | | |
| 5.125%, 11/15/24 | 1,500 | 1,522,185 |
| Montgomery Spl Care Facs Fin Auth (Baptist Health) (Prerefunded) | | |
| Series 04C | | |
| 5.25%, 11/15/29 | 1,810 | 1,949,243 |
| | | 26,144,342 |
| Alaska - 3.8% | | |
| Alaska Intl Arpt Rev | | |
| MBIA Series 03B | | |
| 5.00%, 10/01/26 | 2,000 | 2,057,500 |

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| | | |
|--|-------|------------|
| Alaska Muni Bond Bank Auth | | |
| MBIA Series 04G | | |
| 5.00%, 2/15/22 | 1,585 | 1,646,672 |
| Alaska Muni Bond Bank Auth (Prerefunded) | | |
| MBIA Series 03E | | |
| 5.25%, 12/01/26 | 3,000 | 3,166,440 |
| Alaska Municipal Bond Bank Auth | | |
| MBIA Series 04G | | |
| 5.00%, 2/15/24 (a) | 1,345 | 1,395,007 |
| Anchorage Waste Wtr Rev | | |
| MBIA Series 04 | | |
| 5.125%, 5/01/29 | 3,050 | 3,263,927 |
| Four Dam Pool Alaska | | |
| Series 04 | | |
| 5.25%, 7/01/25 | 2,195 | 2,256,306 |
| Four Dam Pool Elec Rev | | |
| Series 04 | | |
| 5.00%, 7/01/24 | 1,035 | 1,054,324 |
| 5.25%, 7/01/26 | 1,385 | 1,415,512 |
| | | 16,255,688 |
| Arizona - 0.7% | | |
| Arizona Cap Facs Fin Corp Student Hsg Rev (Arizona St Univ Proj) | | |
| Series 00 | | |
| 6.25%, 9/01/32 | 1,550 | 1,612,481 |
| Phoenix Civic Impt Corp Waste Wtr Sys Rev | | |
| MBIA Series 04 | | |
| 5.00%, 7/01/23 | 1,250 | 1,304,062 |
| | | 2,916,543 |
| Arkansas - 0.8% | | |
| Arkansas Dev Fin Auth SFMR (Mtg Rev) | | |
| GNMA/ FNMA Series 02A | | |
| 5.30%, 7/01/34 | 3,500 | 3,552,150 |
| California - 9.6% | | |
| Burbank Redev Agy | | |
| FGIC Series 03 | | |
| 5.625%, 12/01/28 | 2,700 | 2,976,291 |
| California GO | | |
| Series 04 | | |
| 5.00%, 2/01/33 | 1,100 | 1,122,825 |
| California St Dept of Wtr Res Pwr Sup Rev (Prerefunded) | | |
| Series 02A | | |
| 5.375%, 5/01/22 | 2,000 | 2,156,700 |
| California State GO | | |
| 5.00%, 2/01/32 | 2,450 | 2,502,111 |

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|--|-------|------------|
| California State GO (Prerefunded) | | |
| 5.25%, 4/01/30 | 980 | 1,041,417 |
| California State GO (Unrefunded) | | |
| 5.25%, 4/01/30 | 20 | 20,742 |
| Chula Vista IDR (San Diego Gas) | | |
| Series 96A | | |
| 5.30%, 7/01/21 | 4,000 | 4,199,200 |
| Coachella Valley Unified Sch Dist | | |
| MBIA Series 03 | | |
| 5.00%, 9/01/31 | 1,000 | 1,027,900 |
| Golden St Tobacco Securitization Corp. (Prerefunded) | | |
| RADIAN Series 03 | | |
| 5.50%, 6/01/43 | 2,250 | 2,434,702 |
| XLCA Series 03B | | |
| 5.50%, 6/01/33 | 3,000 | 3,246,270 |
| Hartnell Comm College (Prerefunded) | | |
| MBIA Series 03A | | |
| 5.00%, 8/01/27 | 1,155 | 1,229,313 |
| La Quinta Fin Auth Loc Agy | | |
| AMBAC Series 04A | | |
| 5.25%, 9/01/24 | 2,000 | 2,121,080 |
| Los Angeles Comnty Redev Agy | | |
| Series 04L | | |
| 5.00%, 3/01/18 | 1,715 | 1,725,702 |
| Los Angeles Regl Arpts (Laxfuel Corp) AMT | | |
| AMBAC Series 01 | | |
| 5.50%, 1/01/32 | 9,500 | 9,825,945 |
| Pomona COP | | |
| AMBAC Series 03 | | |
| 5.50%, 6/01/34 | 3,000 | 3,246,450 |
| San Rafael Elem Sch Dist | | |
| FSA Series 03A | | |
| 5.00%, 8/01/28 | 2,820 | 2,897,663 |
| | | 41,774,311 |
| Colorado - 5.2% | | |
| Avon Hsg Auth MFHR (Buffalo Ridge II Proj) AMT | | |
| GNMA Series 02A | | |
| 5.70%, 10/20/43 | 4,950 | 5,084,046 |
| Colorado Ed & Cult Facs Auth (Knowledge Quest Charter Sch) | | |
| Series 05 | | |
| 6.50%, 5/01/36 | 500 | 510,545 |
| Colorado Hlth Facs Auth (Evangelical Lutheran Proj) | | |
| 5.25%, 6/01/23 | 1,725 | 1,783,978 |
| Colorado Hlth Facs Auth (Evangelical Lutheran) | | |
| 5.25%, 6/01/19 | 700 | 726,488 |

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|---|--------|------------|
| Colorado Hlth Facs Auth (Parkview Med Ctr) | | |
| Series 04 | | |
| 5.00%, 9/01/25 | 2,560 | 2,577,229 |
| Colorado Toll Rev (Hwy E-470) (Prerefunded) | | |
| Series 00 | | |
| Zero Coupon, 9/01/35 | 10,000 | 1,347,700 |
| Denver City & Cnty MFHR (Clyburn Stapleton Proj) AMT | | |
| GNMA Series 02 | | |
| 5.50%, 12/20/43 | 2,155 | 2,187,045 |
| Northwest Metro Dist No. 3 GO | | |
| 6.125%, 12/01/25 | 1,000 | 1,045,980 |
| Park Creek Metro Dist Rev Ltd (Ref-Sr-Ltd Tax Ppty Tax) | | |
| Series 05 | | |
| 5.25%, 12/01/25 | 3,000 | 3,089,010 |
| 5.50%, 12/01/30 | 890 | 921,853 |
| Todd Creek Farms Metro Dist No 1 | | |
| 6.125%, 12/01/22 | 1,970 | 1,995,866 |
| Todd Creek Farms Metro Dist No 1 Wtr Rev (Ref & Impt) | | |
| Series 04 | | |
| 6.125%, 12/01/19 | 1,180 | 1,228,061 |
| | | 22,497,801 |
| District Of Columbia - 2.9% | | |
| District of Columbia Conv Ctr AMBAC | | |
| 5.00%, 10/01/26 | 8,500 | 8,815,690 |
| District of Columbia Spl Tax Rev (Gallery Place Proj) | | |
| FSA Series 02 | | |
| 5.40%, 7/01/31 | 3,500 | 3,663,940 |
| | | 12,479,630 |
| Florida - 16.7% | | |
| Beacon Tradeport CDD | | |
| Series 02B | | |
| 7.25%, 5/01/33 | 4,930 | 5,224,617 |
| Brevard Cnty HFA SFMR (Mtg Rev) AMT | | |
| GNMA Series 02C | | |
| 5.40%, 3/01/33 | 760 | 767,463 |
| Collier Cnty CFD (Fiddler s Creek) | | |
| Series 02A | | |
| 6.875%, 5/01/33 | 2,910 | 3,036,556 |
| Series 02B | | |
| 6.625%, 5/01/33 | 2,185 | 2,256,362 |

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| Dade Cnty Arprt Rev (Miami Int l Arprt) AMT | | |
| FGIC Series 02 | | |
| 5.375%, 10/01/32 | 6,040 | 6,244,092 |
| Florida Ed & Athletic Fac (FSU Finl Assist) | | |
| AMBAC Series 02 | | |
| 5.00%, 10/01/31 | 5,000 | 5,125,250 |
| Florida Hsg Fin Corp MFHR (Westminster Apts) AMT | | |
| FSA Series 02E-1 | | |
| 5.40%, 4/01/42 | 3,000 | 3,049,140 |
| Florida Hsg Fin Corp Rev MFHR (Westlake Apts) AMT | | |
| FSA Series 02-D1 | | |
| 5.40%, 3/01/42 | 8,780 | 8,914,597 |
| Hamal CDD (Hamal) (Prerefunded) | | |
| Series 01 | | |
| 6.75%, 5/01/31 | 2,460 | 2,725,877 |
| Lee Cnty Arprt Rev (Southwest Fl Intl) AMT | | |
| FSA Series 00A | | |
| 5.75%, 10/01/22 - 10/01/25 | 9,500 | 9,968,605 |
| Lee Cnty Hlth Facs Auth Rev (Shell Point) (Prerefunded) | | |
| Series 99A | | |
| 5.50%, 11/15/29 | 6,170 | 6,453,573 |
| Miami Beach Hlth Facs Auth (Mount Sinai Med Ctr) | | |
| Series 04 | | |
| 6.75%, 11/15/24 | 4,000 | 4,471,680 |
| Miami-Dade Cnty Spl Oblig | | |
| MBIA Series 04B | | |
| 5.00%, 4/01/24 | 4,000 | 4,141,720 |
| Midtown Miami CDD | | |
| Series 04A | | |
| 6.00%, 5/01/24 | 2,500 | 2,660,525 |
| Miromar Lakes CDD | | |
| Series 00A | | |
| 7.25%, 5/01/12 | 1,325 | 1,374,104 |
| Orange Cnty Hospital Rev (Orlando Regional) (Prerefunded) | | |
| Series 02 | | |
| 5.75%, 12/01/32 | 2,800 | 3,051,076 |
| Pinellas Cnty HFA SFMR (Mtg Rev) AMT | | |
| GNMA/ FNMA Series 02A | | |
| 5.40%, 3/01/32 | 770 | 779,602 |

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| Univ of Central Florida Athletics Association, Inc. | | |
| FGIC Series 04A | | |
| 5.125%, 10/01/24 | 1,325 | 1,380,902 |
| Village CDD | | |
| Series 03A | | |
| 6.00%, 5/01/22 | 780 | 825,037 |
| | | 72,450,778 |
| Georgia - 1.5% | | |
| Cartersville Dev Auth AMT (Anheuser Busch Proj) | | |
| Series 02 | | |
| 5.95%, 2/01/32 | 2,510 | 2,657,638 |
| Georgia HFA SFMR (Mtg Rev) AMT | | |
| Series 02A-02 | | |
| 5.60%, 12/01/32 | 3,955 | 4,052,214 |
| | | 6,709,852 |
| Hawaii - 1.1% | | |
| Hawaii State Dept of Budget & Fin Spl Purp Rev (Elec Co & Subsidiary Prog) | | |
| XLCA Series 03B | | |
| 5.00%, 12/01/22 | 4,500 | 4,602,060 |
| Illinois - 18.6% | | |
| Bolingbrook GO (Prerefunded) | | |
| FGIC Series 02A | | |
| 5.375%, 1/01/38 | 5,000 | 5,300,200 |
| Chicago Airport Rev (O Hare Int 1 Arpt) | | |
| XLCA Series 03B-1 | | |
| 5.25%, 1/01/34 | 4,860 | 5,066,356 |
| Chicago Arpt Rev (O Hare Int 1 Arpt) AMT | | |
| MBIA | | |
| 5.375%, 1/01/32 | 15,000 | 15,440,550 |
| Chicago GO | | |
| FSA Series 04A | | |
| 5.00%, 1/01/25 | 2,165 | 2,239,238 |
| Chicago GO (Prerefunded) | | |
| FGIC Series 00C | | |
| 5.50%, 1/01/40 | 9,135 | 9,640,714 |
| Chicago GO (Unrefunded) | | |
| FGIC Series 00C | | |
| 5.50%, 1/01/40 | 5,450 | 5,700,972 |
| Chicago Hsg Agy SFMR (Mortgage Rev) AMT | | |
| GNMA/ FNMA Series 02B | | |
| 6.00%, 10/01/33 (b) | 545 | 556,216 |
| Chicago IL Increment Allocation | | |
| 7.46%, 2/15/26 | 1,900 | 2,014,266 |

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| Chicago Park Dist GO (Ltd Tax) | | |
| AMBAC Series 04A | | |
| 5.00%, 1/01/25 | 2,585 | 2,695,250 |
| Chicago Parking Rev (Lakefront Millenium) (Prerefunded) | | |
| MBIA Series 98 | | |
| 5.125%, 1/01/28 | 8,600 | 8,922,758 |
| Chicago Sales Tax Rev | | |
| FGIC Series 98 | | |
| 5.25%, 1/01/28 | 5,710 | 5,878,502 |
| Cook Cnty Sch Dist | | |
| FSA Series 04 | | |
| 5.00%, 12/01/20 (c) | 2,000 | 2,047,840 |
| Gilberts Special Service Area No 15 Spl Tax (Gilberts Town Ctr Proj) | | |
| Series 03 | | |
| 6.00%, 3/01/28 | 2,766 | 2,787,879 |
| Hampshire IL Spl Svc Area 14 | | |
| 5.80%, 3/01/26 | 1,845 | 1,855,037 |
| Illinois Fin Auth (Loyola Univ Chicago) | | |
| XLCA Series 04A | | |
| 5.00%, 7/01/24 | 1,495 | 1,546,996 |
| Illinois Fin Auth Rev (Illinois Inst of Technology) | | |
| Series 06A | | |
| 5.00%, 4/01/31 | 1,250 | 1,249,912 |
| Manhattan (No 04-1 Brookstone Springs Proj) | | |
| Series 05 | | |
| 5.875%, 3/01/28 | 1,875 | 1,912,725 |
| Metropolitan Pier & Expo Auth (McCormick Place) | | |
| MBIA Series 02A | | |
| 5.25%, 6/15/42 | 5,500 | 5,727,590 |
| | | 80,583,001 |
| Indiana - 4.4% | | |
| Hendricks Cnty Bldg Facs Corp (First Mtg) | | |
| Series 04 | | |
| 5.50%, 7/15/22 | 1,105 | 1,188,339 |
| Hendricks Cnty Bldg Facs Corp. | | |
| Series 04 | | |
| 5.50%, 7/15/21 | 1,045 | 1,124,796 |
| Indiana Bd Bk Rev | | |
| FSA Series 04B | | |
| 5.00%, 2/01/21 | 1,100 | 1,141,965 |
| Indiana Dev Fin Auth (Inland Steel) | | |
| Series 97 | | |
| 5.75%, 10/01/11 | 2,925 | 2,970,074 |

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| Indiana HFA SFMR (Mtg Rev) AMT | | |
| GNMA/ FNMA Series 02 | | |
| 5.55%, 7/01/32 | 1,990 | 2,024,885 |
| Indianapolis Pub Impt Bond Bank (Prerefunded) | | |
| MBIA Series 2A | | |
| 5.25%, 7/01/33 | 10,000 | 10,620,700 |
| | | 19,070,759 |
| Iowa - 0.2% | | |
| Coralville Urban Rev Tax Incr | | |
| Series 07C | | |
| 5.00%, 6/01/18 | 260 | 266,271 |
| Iowa Fin Auth SFMR (Mtg Rev) AMT | | |
| GNMA/ FNMA Series 02 | | |
| 5.40%, 7/01/32 | 410 | 414,293 |
| | | 680,564 |
| Kansas - 0.3% | | |
| Lenexa KS Hlth Care Fac (Lakeview Village Inc.) | | |
| 5.25%, 5/15/22 | 1,395 | 1,405,504 |
| Louisiana - 2.8% | | |
| Calcasieu Parish SFMR (Mtg Rev) | | |
| GNMA/ FNMA Series 02A | | |
| 6.05%, 4/01/33 (b) | 350 | 365,582 |
| Ernest N Morial-New Orleans (Exhibit Hall Auth Spl Tax) | | |
| AMBAC Series A | | |
| 5.25%, 7/15/16 - 7/15/17 | 4,020 | 4,249,350 |
| Louisiana HFA SFMR (Mtg Rev) Amt | | |
| GNMA/ FNMA Series 02C | | |
| 5.60%, 6/01/33 (b) | 1,200 | 1,206,552 |
| New Orleans GO | | |
| MBIA | | |
| 5.25%, 12/01/20 | 1,000 | 1,061,530 |
| MBIA Series 05 | | |
| 5.00%, 12/01/29 | 2,700 | 2,781,378 |
| New Orleans Ltd. Tax | | |
| MBIA | | |
| 5.00%, 3/01/18 | 2,285 | 2,390,430 |
| | | 12,054,822 |
| Massachusetts - 5.2% | | |
| Massachusetts Hlth & Ed Fac Hosp Rev (Berkshire Hlth Sys) | | |
| RADIAN Series 01E | | |
| 5.70%, 10/01/25 | 2,000 | 2,128,560 |

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| Massachusetts Hlth & Ed Fac Hosp Rev (Cape Cod Hlthcare) | | |
| RADIAN Series 01C | | |
| 5.25%, 11/15/31 | 2,100 | 2,175,453 |
| Massachusetts Hlth & Ed Fac Hosp Rev (New England Med Ctr) | | |
| MBIA Series 94 | | |
| 7.375%, 7/01/18 (d) | 5,000 | 5,011,300 |
| Massachusetts Hsg Fin Agy (Rental Rev) | | |
| AMBAC Series 95E | | |
| 6.00%, 7/01/41 | 1,740 | 1,819,483 |
| Massachusetts Hsg Fin Agy MFHR (Rental Rev) AMT | | |
| MBIA Series 00H | | |
| 6.65%, 7/01/41 | 540 | 567,081 |
| Massachusetts State GO (Prerefunded) | | |
| Series 02C | | |
| 5.25%, 11/01/30 | 10,000 | 10,624,300 |
| | | 22,326,177 |
| Michigan - 6.1% | | |
| Detroit Swr Disp | | |
| MBIA | | |
| 5.25%, 7/01/22 | 5,000 | 5,359,000 |
| Detroit Tax Increment (Diamler/Chrysler Assembly Plant) | | |
| Series 98A | | |
| 5.50%, 5/01/21 | 1,605 | 1,604,390 |
| Kent Hosp Fin Auth (Metropolitan Hospital Proj) | | |
| Series 05A | | |
| 5.75%, 7/01/25 | 1,080 | 1,130,188 |
| Michigan Hosp Fin Auth (Trinity Health) | | |
| Series 00A | | |
| 6.00%, 12/01/27 | 3,000 | 3,192,000 |
| Michigan Strategic Fund (Detroit Edison) AMT | | |
| XLCA Series 02C | | |
| 5.45%, 12/15/32 | 5,000 | 5,243,400 |
| Plymouth Ed Ctr Charter Sch Pub Sch Academy Rev Ref | | |
| Series 05 | | |
| 5.125%, 11/01/23 | 2,140 | 2,122,366 |
| Saginaw Hosp Fin Auth (Covenant Med Ctr) | | |
| Series 00F | | |
| 6.50%, 7/01/30 | 7,185 | 7,666,180 |
| | | 26,317,524 |

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Minnesota - 0.5%

| | | |
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| Shakopee Hlth Care Facs (St Francis Regl Med Center) | | |
| Series 04 | | |
| 5.10%, 9/01/25 | 1,200 | 1,220,616 |
| St. Paul Hsg & Redev Auth Hosp Rev (Healtheast Proj) | | |
| Series 05 | | |
| 6.00%, 11/15/25 | 1,000 | 1,082,130 |
| | | 2,302,746 |

Mississippi - 1.2%

| | | |
|--|-------|-----------|
| Adams Cnty Poll Ctl Rev (International Paper Co) AMT | | |
| Series 99 | | |
| 6.25%, 9/01/23 | 1,000 | 1,038,750 |
| Gulfport Hosp Fac Rev (Mem Hosp at Gulfport Proj) | | |
| Series 01A | | |
| 5.75%, 7/01/31 | 4,000 | 4,076,760 |
| | | 5,115,510 |

Missouri - 0.4%

| | | |
|---|-------|-----------|
| Missouri SFMR (Mortgage Rev) AMT | | |
| GNMA/ FNMA Series 02A-1 | | |
| 5.58%, 9/01/32 (b) | 1,200 | 1,239,120 |
| Riverside IDA (Riverside Horizons Proj) | | |
| ACA Series 07A | | |
| 5.00%, 5/01/27 | 600 | 605,022 |
| | | 1,844,142 |

Nevada - 11.6%

| | | |
|---|--------|------------|
| Carson City Hosp Rev (Carson-Tahoe Hosp Proj) | | |
| RADIAN Series 03A | | |
| 5.00%, 9/01/23 | 4,700 | 4,766,176 |
| Clark Cnty Arpt Rev (Prerefunded) | | |
| FGIC Series 01B | | |
| 5.25%, 7/01/34 | 11,920 | 12,528,993 |
| Nevada Dept Bus & Ind (Las Vegas Monorail Proj) | | |
| AMBAC Series 00 | | |
| 5.625%, 1/01/32 | 11,720 | 12,335,651 |
| Reno Cap Improvement Rev (Prerefunded) | | |
| FGIC Series 02 | | |
| 5.375%, 6/01/32 | 4,710 | 5,017,045 |
| Reno Cap Improvement Rev Unrefunded | | |
| FGIC Series 02 | | |
| 5.375%, 6/01/32 | 2,790 | 2,935,471 |
| Truckee Meadows Wtr Auth (Prerefunded) | | |
| FSA Series 01A | | |
| 5.25%, 7/01/34 | 12,000 | 12,613,080 |
| | | 50,196,416 |

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New Hampshire - 1.2%

| | | |
|---|-------|-----------|
| New Hampshire Hlth & Ed Fac Hosp Rev (Covenant Med Ctr) | | |
| Series 02 | | |
| 6.125%, 7/01/31 | 4,200 | 4,475,142 |
| New Hampshire Hlth & Ed Facs (Covenant Hlth) | | |
| Series 04 | | |
| 5.375%, 7/01/24 | 820 | 851,324 |
| | | 5,326,466 |

New Jersey - 2.9%

| | | |
|---|-------|------------|
| Morris-Union Jointure Commn COP | | |
| RADIAN Series 04 | | |
| 5.00%, 5/01/24 | 7,185 | 7,355,859 |
| New Jersey Eco Dev Auth (Sch Facs Constr) | | |
| Series 05 | | |
| 5.25%, 3/01/25 | 500 | 530,090 |
| New Jersey St Ed Facs Auth (Prerefunded) | | |
| AMBAC Series 02A | | |
| 5.25%, 9/01/21 | 4,200 | 4,468,716 |
| | | 12,354,665 |

New Mexico - 1.4%

| | | |
|--------------------------|-------|-----------|
| Dona Ana Cnty Tax Rev | | |
| AMBAC Series 03 | | |
| 5.25%, 5/01/25 | 500 | 524,435 |
| Univ of New Mexico | | |
| FSA Series 04 | | |
| 5.00%, 1/01/24 - 7/01/24 | 5,430 | 5,595,995 |
| | | 6,120,430 |

New York - 1.4%

| | | |
|---|-------|-----------|
| Erie Cnty IDA Sch Fac Rev (Buffalo Sch Dist Proj) | | |
| FSA | | |
| 5.75%, 5/01/24 | 810 | 888,999 |
| New York City GO | | |
| Series 04G | | |
| 5.00%, 12/01/23 | 1,600 | 1,659,488 |
| Series 04I | | |
| 5.00%, 8/01/21 | 3,300 | 3,426,126 |
| New York State HFA (Eco Dev & Hsg) | | |
| FGIC Series 05A | | |
| 5.00%, 9/15/25 | 300 | 312,909 |
| | | 6,287,522 |

North Carolina - 1.6%

| | | |
|-----------------------|-------|-----------|
| Charlotte NC Arpt Rev | | |
| MBIA Series 04A | | |
| 5.25%, 7/01/24 | 2,895 | 3,063,142 |

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| | | |
|---|-------|------------|
| North Carolina Eastern Municipal Pwr Agy Pwr Sys Rev | | |
| AMBAC Series 05A | | |
| 5.25%, 1/01/20 | 3,500 | 3,747,765 |
| | | 6,810,907 |
| North Dakota - 1.1% | | |
| North Dakota HFA SFMR (Mtg Rev) AMT | | |
| Series 02 | | |
| 5.65%, 1/01/34 | 1,115 | 1,134,936 |
| North Dakota Hsg Fin Agy SFMR (Mortgage Rev) AMT | | |
| Series 98E | | |
| 5.25%, 1/01/30 | 1,630 | 1,639,422 |
| Ward Cnty ND Hlth Care Fac (Trinity Hlth) | | |
| 5.125%, 7/01/18 - 7/01/20 | 2,075 | 2,109,280 |
| | | 4,883,638 |
| Ohio - 4.0% | | |
| Cleveland Cuyahoga Port Auth | | |
| Series 01 | | |
| 7.35%, 12/01/31 | 5,000 | 5,328,800 |
| Cuyahoga Cnty Hosp Facs Rev (University Hosp Hlth) | | |
| Series 00 | | |
| 7.50%, 1/01/30 | 2,400 | 2,601,672 |
| Fairfield Cnty Hosp Rev (Fairfield Med Ctr Proj) | | |
| RADIAN Series 03 | | |
| 5.00%, 6/15/22 - 6/15/24 | 5,210 | 5,293,752 |
| Ohio Hsg Fin Agy MFHR (Mortgage Rev) AMT | | |
| GNMA Series 97 | | |
| 6.15%, 3/01/29 | 2,295 | 2,327,337 |
| Port Auth of Columbiana Cnty Swr (Apex Environmental LLC) AMT | | |
| Series 04A | | |
| 7.125%, 8/01/25 | 1,840 | 1,937,207 |
| | | 17,488,768 |
| Oregon - 1.1% | | |
| Forest Grove Rev (Ref & Campus Impt Pacific Proj A) | | |
| RADIAN Series 05A | | |
| 5.00%, 5/01/28 | 4,760 | 4,876,287 |
| Pennsylvania - 4.8% | | |
| Alleghany Cnty IDA (Residential Reserves Inc Proj) | | |
| 5.00%, 9/01/21 | 500 | 501,210 |

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| | | |
|---|-------|------------|
| Allegheny Cnty PA Hosp (West Pennsylvania Hlth Sys) | | |
| 5.00%, 11/15/28 | 4,800 | 4,472,256 |
| Montgomery Cnty IDA (Whitemarsh Continuing Care Ret Comm) | | |
| 6.00%, 2/01/21 | 875 | 913,579 |
| Pennsylvania Eco Dev Auth (30th St Station) AMT | | |
| ACA Series 02 | | |
| 5.875%, 6/01/33 | 4,100 | 4,336,611 |
| Pennsylvania Trpk Transp Rev (Prerefunded) | | |
| AMBAC Series 01 | | |
| 5.00%, 7/15/41 | 2,000 | 2,104,460 |
| Philadelphia Auth IDR (Leadership Learning Partners) | | |
| Series 05A | | |
| 5.25%, 7/01/24 | 1,150 | 1,149,436 |
| Philadelphia Gas Wks Rev | | |
| ASSURED GTY Series 04A-1 | | |
| 5.25%, 9/01/19 - 8/01/21 | 3,045 | 3,214,943 |
| Philadelphia Hosp Rev (Temple Univ Hosp) | | |
| Series 93A | | |
| 6.625%, 11/15/23 | 3,000 | 3,006,870 |
| Wilkes-barre PA Fin Auth (Wilkes Univ Proj) | | |
| 5.00%, 3/01/22 | 990 | 1,008,068 |
| | | 20,707,433 |
| Puerto Rico - 1.4% | | |
| Puerto Rico Comwlth GO (Pub Impt) | | |
| 5.25%, 7/01/23 | 2,625 | 2,781,949 |
| Series 01A | | |
| 5.50%, 7/01/19 | 1,705 | 1,869,055 |
| Series 03A | | |
| 5.25%, 7/01/23 | 500 | 522,950 |
| Puerto Rico Comwlth Govt Dev Bank (Sr Notes) | | |
| Series 06B | | |
| 5.00%, 12/01/15 | 1,000 | 1,049,220 |
| | | 6,223,174 |
| Rhode Island - 1.6% | | |
| Rhode Island Hlth & Ed Bldg Corp Rev (Times2 Academy) | | |
| Series 04 | | |
| 5.00%, 12/15/24 | 5,845 | 5,902,047 |
| Rhode Island Hlth & Ed Bldg Corp Rev (Univ of Rhode Island) | | |
| AMBAC Series 04A | | |
| 5.50%, 9/15/24 | 1,000 | 1,083,680 |
| | | 6,985,727 |

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South Carolina - 2.5%

| | | |
|--|-------|------------|
| Charleston Cnty Sch Dist | | |
| 5.25%, 12/01/30 | 2,000 | 2,094,600 |
| Dorchester Cnty Sch Dist No 2 ASSURED GTY | | |
| 5.00%, 12/01/29 | 1,600 | 1,650,448 |
| Newberry Investing In Childrens Ed (Newberry Cnty Sch Dist Proj) | | |
| ASSURED GTY Series 05 | | |
| 5.00%, 12/01/27 | 5,450 | 5,606,687 |
| Series 05 | | |
| 5.00%, 12/01/30 | 550 | 555,187 |
| Scago Edl Facs Corp For Sch RADIANT | | |
| 5.00%, 12/01/21 | 1,000 | 1,030,760 |
| | | 10,937,682 |

Tennessee - 3.2%

| | | |
|---|-------|------------|
| Johnson City Hlth & Ed Facs Hosp Rev (First Mtg - MTN Sts Hlth) | | |
| Series 06A | | |
| 5.50%, 7/01/31 | 2,140 | 2,219,201 |
| Sullivan Cnty Hlth Ed | | |
| 5.00%, 9/01/22 | 1,760 | 1,750,725 |
| Sullivan Cnty Tenn Hlth Ed (Wellmont Health Sys Proj) | | |
| 5.25%, 9/01/26 | 725 | 731,743 |
| Tenn Ed Loan Rev (Educational Funding of South) AMT | | |
| Series 97A | | |
| 6.20%, 12/01/21 | 8,985 | 9,028,847 |
| | | 13,730,516 |

Texas - 23.0%

| | | |
|---|--------|------------|
| Bexar Cnty Hlth Fac Dev Corp Rev | | |
| 5.00%, 7/01/27 | 525 | 516,527 |
| Bexar Cnty Hsg Fin Corp MFHR (Doral Club & Sutton House Apts) | | |
| MBIA Series 01A | | |
| 5.55%, 10/01/36 | 14,815 | 15,320,784 |
| Burelson ISD GO | | |
| 5.00%, 8/01/24 - 8/01/27 | 6,210 | 6,484,949 |
| Dallas Airport Rev (Fort Worth Intl Airport) AMT | | |
| MBIA Series 03A | | |
| 5.25%, 11/01/25 | 2,000 | 2,070,820 |
| Dallas-Fort Worth Airport Rev (Int'l Airport) | | |
| FGIC Series 01 | | |
| 5.50%, 11/01/35 | 6,500 | 6,725,290 |
| Frisco TX GO | | |
| FGIC | | |
| 5.00%, 2/15/23 | 3,220 | 3,358,492 |

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| | | |
|--|-------|-----------|
| Garza Cnty Pub Fac Corp. | | |
| 5.50%, 10/01/19 | 865 | 915,326 |
| Gulf Coast Waste Disp Auth (Anheuser-Busch Proj) AMT | | |
| Series 02 | | |
| 5.90%, 4/01/36 | 9,000 | 9,469,800 |
| Harris Cnty (Flood Ctl) | | |
| Series 03B | | |
| 5.00%, 10/01/23 | 4,000 | 4,136,800 |
| Harris Cnty Toll Road Rev | | |
| FSA Series 02 | | |
| 5.125%, 8/15/32 | 7,500 | 7,923,150 |
| Hidalgo Cnty Hlth Svcs (Mission Hosp Inc Proj) | | |
| Series 05 | | |
| 5.00%, 8/15/14 - 8/15/19 | 1,090 | 1,092,259 |
| Houston (Northeast Wtr Purification Proj) | | |
| FGIC Series 02 | | |
| 5.125%, 3/01/32 | 7,000 | 7,362,110 |
| Lewisville Combination Contract (Spl Assmt Cap Impt Dist No 2) | | |
| ACA Series 05 | | |
| 6.00%, 10/01/25 | 1,100 | 1,192,048 |
| Lower Colorado River Auth (Prerefunded) | | |
| AMBAC Series 03 | | |
| 5.25%, 5/15/25 | 125 | 133,521 |
| MBIA Series 02A | | |
| 5.00%, 5/15/31 | 10 | 10,553 |
| Lower Colorado River Auth (Unrefunded) | | |
| MBIA | | |
| 5.00%, 5/15/31 | 1,490 | 1,531,288 |
| Lower Colorado River Authority (Unrefunded) | | |
| AMBAC Series 03 | | |
| 5.25%, 5/15/25 | 1,675 | 1,765,249 |
| Matagorda Cnty Rev (Centerpoint Energy Houston Electric LLC) | | |
| Series 04 | | |
| 5.60%, 3/01/27 | 2,000 | 2,049,360 |
| Mc Allen Wtr & Swr Rev | | |
| FSA | | |
| 5.25%, 2/01/21 - 2/01/22 | 3,215 | 3,411,028 |

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| | | |
|---|-------|------------|
| Richardson Hosp Auth Rev (Richardson Regional Med Ctr) | | |
| FSA Series 04 | | |
| 5.875%, 12/01/24 | 3,465 | 3,669,816 |
| Series 04 | | |
| 6.00%, 12/01/19 | 2,745 | 2,935,064 |
| San Antonio Arpt Rev AMT | | |
| FGIC Series 02A | | |
| 5.25%, 7/01/27 | 5,250 | 5,402,933 |
| Seguin High Ed Fac Rev (Texas Lutheran Univ Proj) | | |
| Series 04 | | |
| 5.25%, 9/01/33 | 1,250 | 1,260,225 |
| Seguin Higher Ed Auth (Texas Lutheran Univ Proj) | | |
| Series 04 | | |
| 5.25%, 9/01/28 | 1,000 | 1,011,740 |
| Texas State GO AMT | | |
| Series 02A | | |
| 5.50%, 8/01/41 | 9,470 | 9,932,515 |
| | | 99,681,647 |
| Utah - 1.2% | | |
| Davis Cnty Sales Tax Rev | | |
| AMBAC Series 03B | | |
| 5.25%, 10/01/23 | 2,005 | 2,109,441 |
| Salt Lake City Wtr Rev | | |
| AMBAC Series 04 | | |
| 5.00%, 7/01/23 | 1,500 | 1,555,785 |
| Utah Hsg Corp MFHR (Bluffs Apts Proj) AMT | | |
| GNMA Series 02A | | |
| 5.60%, 7/20/30 | 1,480 | 1,534,286 |
| | | 5,199,512 |
| Virginia - 2.4% | | |
| Fauquier Cnty IDA Hosp Rev (Fauquier Hospital) Asset Gty | | |
| RADIANT Series 02 | | |
| 5.25%, 10/01/31 | 8,500 | 8,780,925 |
| Pocahontas Pkwy Assoc Toll Rd Rev (Cap Appreciation) Sr (Prerefunded) | | |
| Series 98B | | |
| Zero Coupon, 8/15/15 | 2,250 | 1,489,455 |
| | | 10,270,380 |
| Washington - 3.4% | | |
| King Cnty Swr Rev | | |
| FSA Series 02A | | |
| 5.25%, 1/01/32 | 3,000 | 3,099,900 |
| Seattle Hsg Auth Rev MFHR (Wisteria Ct Proj) | | |
| GNMA Series 03 | | |
| 5.20%, 10/20/28 | 1,475 | 1,520,607 |
| Twenty-Fifth Ave Pptys (University of Washington) | | |
| MBIA Series 02 | | |
| 5.25%, 6/01/33 | 9,750 | 10,102,073 |
| | | 14,722,580 |

Wisconsin - 6.3%

| | | |
|--|--------|------------|
| Wisconsin Hlth & Ed Fac Auth (Bell Tower Residence Proj) | | |
| FHLB Series 05 | | |
| 5.00%, 7/01/25 | 1,000 | 1,003,850 |
| Series 05 | | |
| 5.00%, 7/01/20 | 1,785 | 1,822,324 |
| Wisconsin Hlth & Ed Fac Hosp Rev (Ministry Hlth Care) | | |
| MBIA Series 02A | | |
| 5.25%, 2/15/32 | 13,615 | 14,157,286 |
| Wisconsin Hsg Auth SFMR (Mtg Rev) AMT | | |
| MBIA | | |
| 5.60%, 5/01/33 | 4,885 | 5,029,889 |
| Series 02A | | |
| 5.50%, 9/01/32 | 1,590 | 1,591,145 |
| Wisconsin State GO | | |
| Series 03 | | |
| 5.00%, 11/01/26 | 3,700 | 3,767,229 |
| | | 27,371,723 |

Total Investments - 164.1%

| | |
|---|---------------|
| (cost \$685,740,691) | 711,259,377 |
| Other assets less liabilities - 1.7% | 7,086,445 |
| Preferred Stock at redemption value - (65.8)% | (285,000,000) |

Net Assets Applicable to Common Shareholders - 100.0% (e) \$ 433,345,822

INTEREST RATE SWAP TRANSACTIONS

| Swap Counterparty | Notional Amount (000) | Termination Date | Rate Type | | Unrealized Appreciation/ (Depreciation) |
|-------------------|-----------------------|------------------|--------------------------------|------------------------------------|---|
| | | | Payments made by the Portfolio | Payments received by the Portfolio | |
| Citigroup | \$ 900 | 6/01/12 | BMA | 3.628% | \$ (129) |
| Citigroup | 9,200 | 11/10/26 | 3.884% | BMA | 307,077 |
| JP Morgan Chase | 25,600 | 11/10/11 | BMA | 3.482% | (125,918) |
| Merrill Lynch | 990 | 2/12/12 | BMA | 3.548% | (2,845) |
| Merrill Lynch | \$ 3,000 | 7/30/26 | 4.090% | BMA | \$ 21,734 |
| Merrill Lynch | 6,500 | 8/09/26 | 4.063% | BMA | 73,449 |
| Merrill Lynch | 7,100 | 11/15/26 | 4.378% | BMA | (184,311) |

(a) Position, or a portion thereof, has been segregated to collateralize interest rate swaps.

(b) Variable rate coupon, rate shown as of July 31, 2007.

(c) 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.

(d) Inverse Floater Security - Security with variable or floating interest rate that moves in the opposite direction of short-term interest rates.

(e) *Portfolio percentages are calculated based on net assets applicable to common shareholders.*

Glossary:

| | | |
|--------------------|---|---|
| <i>ACA</i> | - | <i>American Capital Access Financial Guaranty Corporation</i> |
| <i>AMBAC</i> | - | <i>American Bond Assurance Corporation</i> |
| <i>AMT</i> | - | <i>Alternative Minimum Tax (subject to)</i> |
| <i>ASSURED GTY</i> | - | <i>Assured Guaranty</i> |
| <i>BMA</i> | - | <i>Bond Market Association</i> |
| <i>CDD</i> | - | <i>Community Development District</i> |
| <i>CFD</i> | - | <i>Community Facilities District</i> |
| <i>COP</i> | - | <i>Certificate of Participation</i> |
| <i>FGIC</i> | - | <i>Financial Guaranty Insurance Company</i> |
| <i>FHLB</i> | - | <i>Federal Home Loan Bank</i> |
| <i>FNMA</i> | - | <i>Federal National Mortgage Association</i> |
| <i>FSA</i> | - | <i>Financial Security Assurance Inc.</i> |
| <i>GNMA</i> | - | <i>Government National Mortgage Association</i> |
| <i>GO</i> | - | <i>General Obligation</i> |
| <i>HFA</i> | - | <i>Housing Finance Authority</i> |
| <i>IDA</i> | - | <i>Industrial Development Authority/Agency</i> |
| <i>IDR</i> | - | <i>Industrial Development Revenue</i> |
| <i>ISD</i> | - | <i>Independent School District</i> |
| <i>MBIA</i> | - | <i>Municipal Bond Investors Assurance</i> |
| <i>MFHR</i> | - | <i>Multi-Family Housing Revenue</i> |
| <i>MTN</i> | - | <i>Medium Term Note</i> |
| <i>RADIAN</i> | - | <i>Radian Group, Inc.</i> |
| <i>SFMR</i> | - | <i>Single Family Mortgage Revenue</i> |
| <i>XLCA</i> | - | <i>XL Capital Assurance Inc.</i> |

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:

| EXHIBIT NO. | DESCRIPTION OF EXHIBIT |
|--------------------|--|
| 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 24, 2007

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 24, 2007

By: /s/ Joseph J. Mantineo
Joseph J. Mantineo

Treasurer and Chief Financial Officer

Date: September 24, 2007