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DEBT STRATEGIES FUND
Form N-PX
August 25, 2005

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM N-PX

ANNUAL REPORT OF PROXY VOTING RECORD OF REGISTERED
MANAGEMENT INVESTMENT COMPANY

Investment Company Act File Number 811-08603

Name of Fund: Debt Strategies Fund, Inc.

Fund Address: P.O. Box 9011
Princeton, NJ 08543-9011

Name and address of agent for service:
Robert C. Doll, Jr., Chief Executive Officer, Debt Strategies Fund,
Inc., 800 Scudders Mill Road, Plainsboro, NJ, 08536. Mailing address:
P.O. Box 9011, Princeton, NJ, 08543-9011

Registrant's telephone number, including area code: (609) 282-2800

Date of fiscal year end: 02/28/2006

Date of reporting period: 07/01/04 - 06/30/05

Item 1 - Proxy Voting Record

The information contained herein discloses the following information for each matter relating to a portfolio security considered at any shareholder meeting held during the period covered by the report and with respect to which the registrant was entitled to vote:

- (a) The name of the issuer of the portfolio security;
- (b) The exchange ticker symbol of the portfolio security;
- (c) The Council on Uniform Securities Identification Procedures ("CUSIP") number for the portfolio security;
- (d) The shareholder meeting date;
- (e) A brief identification of the matter voted on;
- (f) Whether the matter was proposed by the issuer or by a security holder;
- (g) Whether the registrant cast its vote on the matter;
- (h) How the registrant cast its vote; and
- (i) Whether the registrant cast its vote for or against management.

***** FORM N-Px REPORT *****

ICA File Number: 811-08603
Reporting Period: 07/01/2004 - 06/30/2005

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Debt Strategies Fund, Inc.

===== DEBT STRATEGIES FUND, INC. =====

IDT CORP.

Ticker: IDT.C Security ID: 448947309
 Meeting Date: DEC 15, 2004 Meeting Type: Annual
 Record Date: OCT 21, 2004

#	Proposal	Mgt Rec	Vote Cast	Sponsor
1.1	Elect Director Howard S. Jonas	For	Withhold	Management
1.2	Elect Director Michael J. Levitt	For	For	Management
1.3	Elect Director Rudy Boschwitz	For	For	Management
1.4	Elect Director Saul K. Fenster	For	For	Management
1.5	Elect Director Joyce J. Mason	For	For	Management
2	Amend Omnibus Stock Plan	For	For	Management
3	Ratify Auditors	For	For	Management

 LODGIAN, INC.

Ticker: LGN Security ID: 54021P403
 Meeting Date: APR 28, 2005 Meeting Type: Annual
 Record Date: MAR 11, 2005

#	Proposal	Mgt Rec	Vote Cast	Sponsor
1.1	Elect Director Sean F. Armstrong	For	For	Management
1.2	Elect Director Russel S. Bernard	For	For	Management
1.3	Elect Director Stewart J. Brown	For	For	Management
1.4	Elect Director Kenneth A. Caplan	For	For	Management
1.5	Elect Director Stephen P. Grathwohl	For	For	Management
1.6	Elect Director Dr. Sheryl E. Kimes	For	For	Management
1.7	Elect Director Kevin C. Mctavish	For	For	Management
1.8	Elect Director W. Thomas Parrington	For	For	Management
2	Ratify Auditors	For	For	Management

 PAXSON COMMUNICATIONS CORP.

Ticker: PAX Security ID: 704231604
 Meeting Date: JUN 10, 2005 Meeting Type: Annual
 Record Date: APR 15, 2005

#	Proposal	Mgt Rec	Vote Cast	Sponsor
1.1	Elect Director Dean M. Goodman	For	Withhold	Management
1.2	Elect Director W. Lawrence Patrick	For	For	Management
2	Ratify Auditors	For	For	Management

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PIONEER COMPANIES, INC.

Ticker: PONR Security ID: 723643300
 Meeting Date: MAY 12, 2005 Meeting Type: Annual
 Record Date: APR 5, 2005

#	Proposal	Mgt Rec	Vote Cast	Sponsor
1.1	Elect Director David N. Weinstein	For	For	Management
1.2	Elect Director Michael Y. McGovern	For	For	Management
1.3	Elect Director Marvin E. Lesser	For	For	Management
1.4	Elect Director Charles L. Mears	For	For	Management
1.5	Elect Director David A. Scholes	For	For	Management
1.6	Elect Director Richard L. Urbanowski	For	For	Management
2	Ratify Auditors	For	For	Management

TELEWEST GLOBAL, INC.

Ticker: TLWT Security ID: 87956T107
 Meeting Date: MAY 9, 2005 Meeting Type: Annual
 Record Date: APR 1, 2005

#	Proposal	Mgt Rec	Vote Cast	Sponsor
1.1	Elect Director Barry R. Elson	For	For	Management
1.2	Elect Director Michael J. McGuinness	For	For	Management
2	Ratify Auditors	For	For	Management
3	Approve Executive Incentive Bonus Plan	For	For	Management

THERMADYNE HOLDINGS CORP.

Ticker: THMD Security ID: 883435307
 Meeting Date: APR 19, 2005 Meeting Type: Annual
 Record Date: MAR 9, 2005

#	Proposal	Mgt Rec	Vote Cast	Sponsor
1.1	Elect Director Paul D. Melnuk	For	For	Management
1.2	Elect Director Andrew L. Berger	For	For	Management
1.3	Elect Director James B. Gamache	For	For	Management
1.4	Elect Director Marnie S. Gordon	For	For	Management
1.5	Elect Director John G. Johnson, Jr.	For	For	Management
1.6	Elect Director Bradley G. Pattelli	For	For	Management
2	Approve Qualified Employee Stock Purchase Plan	For	For	Management
3	Ratify Auditors	For	For	Management

TRICO MARINE SERVICES, INC.

Ticker: TRMA Security ID: 896106200
 Meeting Date: JUN 15, 2005 Meeting Type: Annual
 Record Date: APR 29, 2005

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#	Proposal	Mgt Rec	Vote Cast	Sponsor
1.1	Elect Director Richard A. Bachmann	For	For	Management
1.2	Elect Director Kenneth M. Burke	For	For	Management
2	Ratify Auditors	For	For	Management
3	Other Business	None	Against	Management

===== END NPX REPORT

Pursuant to the requirements of 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.

Debt Strategies Fund, Inc.

By: /s/ Robert C. Doll, Jr.

Robert C. Doll, Jr.
Chief Executive Officer
Debt Strategies Fund, Inc.

Date: August 25, 2005