

ALLIANCEBERNSTEIN NATIONAL MUNICIPAL INCOME FUND  
Form N-Q  
March 27, 2009

**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, 2009**

**Date of reporting period: January 31, 2009**



**ITEM 1. SCHEDULE OF INVESTMENTS.**

## AllianceBernstein National Municipal Income Fund

## Portfolio of Investments

January 31, 2009 (unaudited)

	Principal Amount (000)	U.S. \$ Value
<b>MUNICIPAL OBLIGATIONS - 183.8%</b>		
<b>Long-Term Municipal Bonds - 181.9%</b>		
<b>Alabama - 6.3%</b>		
Huntsville Hlth Care Auth (Huntsville Hosp Sys) (Prerefunded) Series 02B 5.75%, 6/01/32		
	\$ 6,000	\$ 6,828,420
Jefferson Cnty Ltd Oblig Sch Warrants Series 04A 5.25%, 1/01/18 - 1/01/23		
	3,100	1,744,093
Jefferson Cnty Swr Rev (Capital Impr Warrants) (Prerefunded) FGIC Series 02 5.00%, 2/01/41		
	1,535	1,663,080
FGIC Series 02B 5.00%, 2/01/41		
	2,465	2,694,886
Marshall Cnty Hlth Care Auth (Marshall Cnty Med Ctr) Series 02A 5.75%, 1/01/32		
	2,500	2,133,275
Series 02D 5.75%, 1/01/32		
	3,000	2,556,780
Montgomery Spl Care Fac Fin Auth (Baptist Hlth) Series 04C 5.125%, 11/15/24		
	1,500	1,261,500
5.25%, 11/15/29		
	1,810	2,093,157
		20,975,191
<b>Alaska - 2.8%</b>		
Alaska Intl Arpt Rev MBIA Series 03B 5.00%, 10/01/26		
	2,000	1,853,620
Alaska Muni Bond Bank Auth MBIA Series 04G 5.00%, 2/15/22 - 2/15/24		
	2,930	3,016,653
Four Dam Pwr Agy Series 04 5.00%, 7/01/24		
	1,035	974,670
5.25%, 7/01/25 - 7/01/26		
	3,580	3,410,991
		9,255,934

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**Arizona - 1.7%**

Arizona Cap Fac Fin Corp (Arizona St Univ Proj) Series 00 6.25%, 9/01/32	1,550	1,137,111
Phoenix Civic Impr Corp. Wastewtr Sys MBIA Series 04 5.00%, 7/01/23	1,250	1,289,338
Salt Verde Fin Corp. (Prepaid Gas) 5.25%, 12/01/22 - 12/01/23	4,150	3,241,224
		5,667,673

**Arkansas - 0.7%**

Arkansas Dev Fin Auth SFMR (Mtg Rev) GNMA/ FNMA Series 02A 5.30%, 7/01/34	2,575	2,434,199
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**California - 16.3%**

California 5.00%, 2/01/32 Series 04 5.00%, 2/01/33	2,450	2,230,088
California (Unrefunded) 5.25%, 4/01/30	20	19,402
Chula Vista IDR (San Diego Gas) Series 96A 5.30%, 7/01/21	4,000	3,883,040
Coachella Valley Uni Sch Dist MBIA Series 03 5.00%, 9/01/31	1,000	878,210
Coast CCD FSA Series 06B 5.00%, 8/01/23 - 8/01/24 (a)	11,370	11,686,602
Golden St Tobacco Securitization Corp. (Prerefunded) RADIAN Series 03 5.50%, 6/01/43	2,250	2,571,637
XLCA Series 03B 5.50%, 6/01/33	3,000	3,428,850
Grossmont-Cuyamaca CCD ASSURED GTY 5.00%, 8/01/23 (a)	2,140	2,225,258
Grossmont-Cuyamaca CCD ASSURED GTY 5.00%, 8/01/22 (a)	2,340	2,481,523
Hartnell CCD (Prerefunded) MBIA Series 03A 5.00%, 8/01/27	1,155	1,336,497

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La Quinta Fin Auth AMBAC Series 04A 5.25%, 9/01/24	2,000	2,021,080
Los Angeles CCD Series F-1 5.00%, 8/01/28	5,800	5,721,816
Los Angeles Comnty Redev Agy (Grand Central Square) Series 04L 5.00%, 3/01/18	1,715	1,651,991
Los Angeles Regl Arpt (Laxfuel Corp) AMT AMBAC Series 01 5.50%, 1/01/32	9,500	8,048,685
Pomona COP AMBAC Series 03 5.50%, 6/01/34	3,000	2,789,460
San Rafael Elem Sch Dist FSA Series 03A 5.00%, 8/01/28	2,820	2,651,674
		54,618,816

**Colorado - 4.8%**

Avon Hsg Auth MFHR (Buffalo Ridge II Proj) AMT GNMA Series 02A 5.70%, 10/20/43 (b)	4,950	4,927,230
Colorado Ed & Cultural Fac Auth (Knowledge Quest Charter Sch) Series 05 6.50%, 5/01/36	495	354,336
Colorado Hlth Fac Auth (Evangelical Lutheran Proj) 5.25%, 6/01/19 - 6/01/23	2,425	2,078,059
Colorado Hlth Fac Auth (Parkview Med Ctr) Series 04 5.00%, 9/01/25	2,560	2,050,355
Colorado Toll Rev (Hwy E-470) (Prerefunded) Series 00 Zero Coupon, 9/01/35	10,000	1,484,800
Northwest Metro Dist No 3 6.125%, 12/01/25	1,000	541,680
Park Creek Metro Dist Rev Ltd (Ref-Sr-Ltd Tax Pty Tax) Series 05 5.25%, 12/01/25	3,000	1,998,960
5.50%, 12/01/30	890	568,603

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Todd Creek Farms Metro Dist No 1		
6.125%, 12/01/22	1,970	1,355,931
Series 04		
6.125%, 12/01/19	1,180	873,342
		16,233,296
<b>District Of Columbia - 1.0%</b>		
Dist of Columbia Spl Tax Rev (Gallery Place Proj)		
FSA Series 02		
5.40%, 7/01/31	3,500	3,338,090
<b>Florida - 16.9%</b>		
Beacon Tradeport CDD		
Series 02B		
7.25%, 5/01/33	4,930	3,768,640
Brevard Cnty HFA SFMR (Mtg Rev) AMT		
GNMA Series 02C		
5.40%, 3/01/33	615	514,896
Collier Cnty CFD (Fiddler s Creek)		
Series 02A		
6.875%, 5/01/33	2,865	1,970,891
Series 02B		
6.625%, 5/01/33	2,155	1,435,230
Dade Cnty Arprt Rev (Miami Int l Arprt) AMT		
FGIC Series 02		
5.375%, 10/01/32	6,040	4,729,139
Florida Ed & Athletic Fac (FSU Fin Assistance)		
AMBAC Series 02		
5.00%, 10/01/31	5,000	4,721,300
Florida HFC MFHR (Westlake Apts) AMT		
FSA Series 02-D1		
5.40%, 3/01/42	8,780	7,591,451
Florida HFC MFHR (Westminster Apts) AMT		
FSA Series 02E-1		
5.40%, 4/01/42	3,000	2,593,560
Hamal CDD (Prerefunded)		
Series 01		
6.75%, 5/01/31	2,460	2,777,315
Lee Cnty Arprt Rev (Southwest Fl Int l) AMT		
FSA Series 00A		
5.75%, 10/01/22 - 10/01/25	9,500	9,008,335

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Lee Cnty IDA (Shell Point) (Prerefunded) Series 99A 5.50%, 11/15/29	6,170	6,467,949
Miami Beach Hlth Fac Auth (Mount Sinai Med Ctr) 6.75%, 11/15/24	4,000	2,666,200
Midtown Miami CDD Series 04A 6.00%, 5/01/24	2,475	1,759,478
Miromar Lakes CDD Series 00A 7.25%, 5/01/12	1,140	1,060,656
Orange Cnty Hosp (Orlando Regl) (Prerefunded) Series 02 5.75%, 12/01/32	2,800	3,246,348
Pinellas Cnty HFA SFMR (Mtg Rev) AMT GNMA/ FNMA Series 02A 5.40%, 3/01/32	695	592,571
Univ of Central Florida Athletics Assoc, Inc. FGIC Series 04A 5.125%, 10/01/24	1,325	1,109,900
Village CDD Series 03A 6.00%, 5/01/22	695	582,639
		56,596,498
<b>Georgia - 1.6%</b>		
Cartersville Dev Auth (Anheuser Busch Proj) AMT Series 02 5.95%, 2/01/32	2,510	1,968,367
Georgia HFA SFMR (Mtg Rev) AMT Series 02A-02 5.60%, 12/01/32	3,785	3,456,311
		5,424,678
<b>Hawaii - 1.2%</b>		
Hawaii Dept of Budget & Fin Spl Purpose Rev (Elec Co & Subsidiary Prog) XLCA Series 03B 5.00%, 12/01/22	4,500	3,991,320
<b>Illinois - 20.8%</b>		
Bolingbrook (Prerefunded) FGIC Series 02A 5.375%, 1/01/38	5,000	5,549,300



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Chicago (Prerefunded) FGIC Series 00C 5.50%, 1/01/40 (c)	9,135	9,822,591
Chicago (Unrefunded) FGIC Series 00C 5.50%, 1/01/40	5,450	5,459,428
FSA Series A 5.00%, 1/01/25	380	384,431
Chicago Arprt Rev (O Hare Int 1 Arprt) XLCA Series 03B-1 5.25%, 1/01/34	4,860	4,248,758
Chicago Arprt Rev (O Hare Int 1 Arprt) AMT MBIA Series A 5.375%, 1/01/32 (b)	15,000	11,659,800
Chicago Hsg Agy SFMR (Mtg Rev) AMT GNMA/ FNMA Series 02B 6.00%, 10/01/33 (d)	410	398,200
Chicago Incr Alloc (Diversey/Narragansett Redev Proj) 7.46%, 2/15/26	1,880	1,489,167
Chicago Sales Tax Rev FGIC Series 98 5.25%, 1/01/28	5,710	5,724,275
Cook Cnty Sch Dist FSA Series 04 5.00%, 12/01/20 (e)	2,000	2,108,380
Gilberts Spl Svc Area No 15 Spl Tax (Gilberts Town Ctr Proj) Series 03 6.00%, 3/01/28	2,766	1,848,601
Hampshire Spl Svc Area No 14 5.80%, 3/01/26	1,845	1,218,586
Illinois Fin Auth (Illinois Inst of Technology) Series 06A 5.00%, 4/01/31	1,250	882,487
Illinois Fin Auth (Loyola Univ Chicago) XLCA Series 04A 5.00%, 7/01/24	1,495	1,482,263
Manhattan (No 04-1 Brookstone Springs Proj) Series 05 5.875%, 3/01/28	1,856	1,234,667
Metro Pier & Expo Auth (McCormick Place) MBIA Series 02A 5.25%, 6/15/42	5,500	5,314,980

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Univ of Illinois FSA Series 07A 5.25%, 10/01/26 (a)	10,800	10,821,600
		69,647,514
<b>Indiana - 5.3%</b>		
Hendricks Cnty Bldg Fac Corp. Series 04 5.50%, 7/15/21	1,045	1,106,174
Hendricks Cnty Bldg Fac Corp. (First Mtg) Series 04 5.50%, 7/15/22	1,105	1,166,029
Indiana Dev Fin Auth (Inland Steel) Series 97 5.75%, 10/01/11	2,925	2,798,611
Indiana HFA SFMR (Mtg Rev) AMT GNMA/ FNMA Series 02 5.55%, 7/01/32	1,630	1,397,986
Indianapolis Pub Impr Bond Bank (Prerefunded) MBIA Series 2A 5.25%, 7/01/33	10,000	11,312,600
		17,781,400
<b>Iowa - 0.2%</b>		
Coralville Urban Rev Tax Incr Series 07C 5.00%, 6/01/18	260	262,806
Iowa Fin Auth SFMR (Mtg Rev) AMT GNMA/ FNMA Series 02 5.40%, 7/01/32	340	285,110
		547,916
<b>Kansas - 0.3%</b>		
Lenexa Hlth Care Fac (Lakeview Village Inc.) 5.25%, 5/15/22	1,395	935,933
<b>Louisiana - 4.5%</b>		
Louisiana Agriculture Fin Auth 5.25%, 9/15/17	4,270	3,807,602
Louisiana HFA SFMR (Mtg Rev) Amt GNMA/ FNMA Series 02C 5.60%, 6/01/33 (d)	935	906,034
New Orleans MBIA 5.00%, 3/01/18	2,285	2,145,021
5.25%, 12/01/20	1,000	950,850

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MBIA Series 05		
5.00%, 12/01/29	2,700	2,129,787
RADIAN Series A		
5.00%, 12/01/22	5,875	5,176,462
		15,115,756

**Massachusetts - 4.7%**

Massachusetts (Prerefunded)		
Series 02C		
5.25%, 11/01/30	7,000	7,869,890
Massachusetts HEFA (Berkshire Hlth Sys)		
RADIAN Series 01E		
5.70%, 10/01/25	2,000	1,592,880
Massachusetts HEFA (Cape Cod Hlthcare)		
RADIAN Series 01C		
5.25%, 11/15/31	2,100	1,293,684
Massachusetts HEFA (Tufts New England Med Ctr)		
MBIA Series 93		
5.38%, 7/01/18	2,900	2,868,274
Massachusetts HFA MFHR (Rental Rev)		
AMBAC Series 95E		
6.00%, 7/01/41	1,740	1,564,173
Massachusetts HFA MFHR (Rental Rev) AMT		
MBIA Series 00H		
6.65%, 7/01/41	540	542,106
		15,731,007

**Michigan - 6.3%**

Detroit Swr Disp Rev		
MBIA		
5.25%, 7/01/22	5,000	4,837,600
Kent Hosp Fin Auth (Metro Hosp Proj)		
Series 05A		
5.75%, 7/01/25	1,080	790,722
Michigan Hosp Fin Auth (Trinity Hlth)		
Series 00A		
6.00%, 12/01/27	3,000	2,984,670
Michigan Strategic Fund Hlth Fac (Detroit Edison) AMT		
XLCA Series 02C		
5.45%, 12/15/32	5,000	3,891,500
Plymouth Ed Ctr Pub Sch (Academy Rev)		
Series 05		
5.125%, 11/01/23	2,140	1,533,396

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Saginaw Hosp Fin Auth (Covenant Med Ctr) Series 00F 6.50%, 7/01/30	7,185	6,951,056
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20,988,944

**Minnesota - 0.5%**

Shakopee Hlth Care Fac (St Francis Regl Med Ctr) Series 04 5.10%, 9/01/25	1,200	990,648
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St. Paul Hsg & Redev Auth (Hltheast Proj) Series 05 6.00%, 11/15/25	1,000	760,240
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1,750,888

**Mississippi - 1.2%**

Adams Cnty PCR (Int 1 Paper Co.) AMT Series 99 6.25%, 9/01/23	1,000	697,660
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Gulfport Hosp Fac Rev (Mem Hosp at Gulfport Proj) Series 01A 5.75%, 7/01/31	4,000	3,443,400
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4,141,060

**Missouri - 1.0%**

Kansas City (Downtown Arena Proj) Series 08C 5.00%, 4/01/28	2,000	1,909,680
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Missouri SFMR (Mtg Rev) AMT GNMA/ FNMA Series 02A-1 5.58%, 9/01/32 (d)	950	934,391
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Riverside IDA (Riverside Horizons Proj) ACA Series 07A 5.00%, 5/01/27	600	468,222
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3,312,293

**Nevada - 8.2%**

Carson City Hosp Rev (Carson-Tahoe Hosp Proj) RADIAN Series 03A 5.00%, 9/01/23	4,700	3,315,004
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Clark Cnty Arprt Rev (Prerefunded) FGIC Series 01B 5.25%, 7/01/34	11,920	12,979,211
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Nevada Dept Business & Indl (Las Vegas Monorail Proj) AMBAC Series 00		
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5.625%, 1/01/32

6,720

3,305,971

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Reno Cap Impr Rev (Prerefunded) FGIC Series 02 5.375%, 6/01/32	4,710	5,316,083
Reno Cap Impr Rev (Unrefunded) FGIC Series 02 5.375%, 6/01/32	2,790	2,595,621
		27,511,890
<b>New Hampshire - 1.6%</b>		
New Hampshire HEFA (Covenant Hlth) Series 04 5.375%, 7/01/24	820	735,220
New Hampshire HEFA (Covenant Med Ctr) (Prerefunded) Series 02 6.125%, 7/01/31 (c)	4,200	4,758,684
		5,493,904
<b>New Jersey - 1.8%</b>		
Morris-Union Jointure Comnty COP RADIAN Series 04 5.00%, 5/01/24	7,185	5,612,778
New Jersey EDA (New Jersey St Contract) Series 05 5.25%, 3/01/25	500	502,040
		6,114,818
<b>New Mexico - 0.1%</b>		
Dona Ana Cnty Tax Rev AMBAC Series 03 5.25%, 5/01/25	500	483,000
<b>New York - 5.5%</b>		
New York City Series 06J 5.00%, 6/01/22	1,160	1,181,274
New York City Series 04G 5.00%, 12/01/23	1,600	1,612,752
New York St Dorm Auth (Personal Income Tax) 5.00%, 3/15/26 (a)	7,000	7,117,530
New York St Enviro Fac Corp. (Revolving Funds - NYC Muni Wtr) 5.00%, 6/15/24 - 6/15/27 (a)	7,000	7,131,425
New York St HFA (Econ Dev & Hsg) FGIC Series 05A 5.00%, 9/15/25	300	302,814

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Ulster Cnty IDA (Kingston Regl Sr Living Corp.-Woodland Pond at New Patlz Proj) 6.00%, 9/15/27	1,775	1,225,354
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18,571,149

**North Carolina - 1.2%**

Charlotte Arprt Rev MBIA Series 04A 5.25%, 7/01/24	2,895	2,905,654
Iredell Cnty COP FSA Series 08 5.25%, 6/01/22	1,080	1,173,636

4,079,290

**North Dakota - 1.1%**

North Dakota HFA SFMR (Mtg Rev) AMT Series 02 5.65%, 1/01/34	1,020	899,814
Series 98E 5.25%, 1/01/30	1,150	1,109,704
Ward Cnty Hlth Care Fac (Trinity Hlth) 5.125%, 7/01/18 - 7/01/20	2,075	1,641,836

3,651,354

**Ohio - 3.3%**

Cleveland Cuyahoga Port Auth (Univ Heights Ohio-Pub Parking Proj) Series 01 7.35%, 12/01/31	5,000	3,842,100
Cuyahoga Cnty Hosp Fac (Univ Hosp Hlth) Series 00 7.50%, 1/01/30	2,400	2,051,256
Fairfield Cnty Hosp Rev (Fairfield Med Ctr Proj) RADIAN Series 03 5.00%, 6/15/22 - 6/15/24	5,210	3,659,879
Port Auth of Columbiana Cnty SWFR (Apex Enviro LLC) AMT Series 04A 7.125%, 8/01/25	1,840	1,536,087

11,089,322

**Oregon - 1.1%**

Forest Grove Rev (Ref & Campus Impr Pacific Proj A) RADIAN Series 05A 5.00%, 5/01/28	4,760	3,702,709
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**Pennsylvania - 3.1%**

Allegheny Cnty Hosp Dev Auth (West Pennsylvania Hlth Sys)		
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5.00%, 11/15/28	4,800	2,589,648
Allegheny Cnty IDA (Residential Reserves Inc Proj)		
5.00%, 9/01/21	500	407,095



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Montgomery Cnty IDA (Whitemarsh Continuing Care Ret Comnty)		
6.00%, 2/01/21	875	624,934
Pennsylvania EDA (30th St Station) AMT ACA Series 02		
5.875%, 6/01/33	4,100	3,122,396
Pennsylvania Trpk Transp Rev (Prerefunded) AMBAC Series 01		
5.00%, 7/15/41	2,000	2,205,740
Philadelphia IDA (Leadership Learning Partners) Series 05A		
5.25%, 7/01/24	1,150	821,249
Wilkes-Barre Fin Auth (Wilkes Univ Proj) 5.00%, 3/01/22	990	766,597
		10,537,659
<b>Puerto Rico - 2.5%</b>		
Puerto Rico (Pub Impr) 5.25%, 7/01/23	2,625	2,374,024
Series 01A 5.50%, 7/01/19	1,705	1,653,526
Series 03A 5.25%, 7/01/23	500	449,120
Puerto Rico Govt Dev Bank (Sr Notes) Series 06B		
5.00%, 12/01/15	1,000	951,530
Puerto Rico Pub Bldg Auth Series N 5.50%, 7/01/22	3,370	3,125,540
		8,553,740
<b>Rhode Island - 1.6%</b>		
Rhode Island Hlth & Ed Bldg Corp. (Times 2 Academy) Series 04		
5.00%, 12/15/24	5,845	5,390,843
<b>South Carolina - 3.0%</b>		
Charleston Cnty Sch Dist 5.25%, 12/01/30	2,000	1,931,820
Dorchester Cnty Sch Dist No 2 ASSURED GTY 5.00%, 12/01/29	1,600	1,512,112

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Newberry Investing in Childrens Ed (Newberry Cnty Sch Dist Proj) ASSURED GTY Series 05 5.00%, 12/01/27	5,450	5,287,917
Series 05 5.00%, 12/01/30	550	429,995
Scago Ed Fac Corp. (Calhoun Sch Dist) RADIAN 5.00%, 12/01/21	1,000	934,370
		10,096,214

**Tennessee - 4.8%**

Ed Loan Rev (Ed Funding of South) AMT Series 97A 6.20%, 12/01/21	8,985	8,984,371
Sullivan Cnty Hlth Ed (Wellmont Hlth Sys) Series 06C 5.00%, 9/01/22	1,760	1,213,362
5.25%, 9/01/26	725	477,267
Tennessee Energy Acquisition Corp. Series A 5.25%, 9/01/22	5,000	3,810,000
Tennessee Energy Acquisition Corp. (Prepaid Gas) Series A 5.25%, 9/01/21	2,000	1,547,160
		16,032,160

**Texas - 32.6%**

Bexar Cnty Hlth Fac Dev Corp. 5.00%, 7/01/27	525	341,906
Bexar Cnty Hsg Fin Corp MFHR (Doral Club & Sutton House Apts) MBIA Series 01A 5.55%, 10/01/36 (b)	14,425	9,706,582
Camino Real Regl Mobility Auth 5.00%, 2/15/22 Series 2008 5.00%, 8/15/21	480	481,459
1,210	1,218,095	
Dallas Independent Sch Dist Series 08 6.00%, 2/15/28	2,500	2,725,350
Dallas-Fort Worth Arpt Rev (Fort Worth Int 1 Arpt) AMT MBIA Series 03A 5.25%, 11/01/25	2,000	1,771,280
Dallas-Fort Worth Arpt Rev (Fort Worth Int 1 Arpt) FGIC Series 01 5.50%, 11/01/35	6,500	5,479,760

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Dripping Springs Independent Sch Dist		
Series 08		
5.125%, 2/15/28	5,715	5,852,789
Frisco		
FGIC		
5.00%, 2/15/23	3,220	3,363,419
Garza Cnty Pub Fac Corp.		
5.50%, 10/01/19	865	742,326
Gulf Coast Waste Disp Auth (Anheuser-Busch Proj) AMT		
Series 02		
5.90%, 4/01/36	9,000	6,869,070
Harris Cnty Toll Road Rev (Prerefunded)		
FSA Series 02		
5.125%, 8/15/32	7,500	8,486,775
Hidalgo Cnty Hlth Svc (Mission Hosp Inc Proj)		
Series 05		
5.00%, 8/15/14 - 8/15/19	1,090	914,404
Lewisville Combination Contract (Spl Assmt Cap Impt Dist No 2)		
ACA Series 05		
6.00%, 10/01/25	1,100	721,666
Lower Colorado River Auth (Prerefunded)		
AMBAC Series 03		
5.25%, 5/15/25	125	144,474
MBIA		
5.00%, 5/15/31	30	34,431
MBIA Series 02A		
5.00%, 5/15/31	10	11,477
Lower Colorado River Auth (Unrefunded)		
AMBAC Series 03		
5.25%, 5/15/25	1,675	1,656,809
MBIA		
5.00%, 5/15/31	1,460	1,290,144
Matagorda Cnty Rev (Centerpoint Energy Houston Elec LLC)		
Series 04		
5.60%, 3/01/27 (d)(e)	2,000	1,590,320
Richardson Hosp Auth (Richardson Regl Med Ctr)		
FSA Series 04		
5.875%, 12/01/24	3,465	2,629,311
Series 04		
6.00%, 12/01/19	2,745	2,265,147

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San Antonio Arpt Rev AMT		
FGIC Series 02A		
5.25%, 7/01/27	5,250	4,332,090
Seguin Hgr Ed Auth (Texas Lutheran Univ Proj)		
Series 04		
5.25%, 9/01/28 - 9/01/33	2,250	1,579,587
Texas		
Series 05		
5.00%, 4/01/28	8,000	8,033,120
Texas AMT		
Series 02A		
5.50%, 8/01/41	9,470	7,857,070
Texas Transp Commission		
Series 07		
5.00%, 4/01/23 (a)	20,600	21,712,812
Univ of Texas		
Series 08A		
5.25%, 8/15/22	6,825	7,495,420
		109,307,093
<b>Utah - 0.4%</b>		
Utah Hsg Corp MFHR (Bluffs Apts Proj) AMT		
GNMA Series 02A		
5.60%, 7/20/30	1,480	1,354,378
<b>Virginia - 1.8%</b>		
Fauquier Cnty IDA (Fauquier Hosp)		
RADIAN Series 02		
5.25%, 10/01/31	8,500	6,057,525
<b>Washington - 3.5%</b>		
King Cnty Swr Rev		
FSA Series 02A		
5.25%, 1/01/32	3,000	3,012,690
Twenty-Fifth Ave Ppty (Univ of Washington)		
MBIA Series 02		
5.25%, 6/01/33	9,750	8,607,983
		11,620,673
<b>Wisconsin - 6.6%</b>		
Wisconsin		
Series 03		
5.00%, 11/01/26	3,700	3,470,563
Wisconsin HEFA (Bell Tower Residence Proj)		
FHLB Series 05		
5.00%, 7/01/25	1,000	908,460
Series 05		
5.00%, 7/01/20	1,785	1,752,977

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Wisconsin HEFA (Ministry Hlth Care) MBIA Series 02A 5.25%, 2/15/32 (b)	13,615	10,623,240
Wisconsin Hsg & EDA SFMR (Mtg Rev) AMT MBIA Series A 5.60%, 5/01/33 Series 02A 5.50%, 9/01/32	4,870	4,302,499
	1,130	1,134,678
		22,192,417
Total Long-Term Municipal Bonds (cost \$678,431,467)		610,328,544
<b>Short-Term Municipal Notes - 1.9%</b>		
<b>Alaska - 0.2%</b>		
Valdez Ak Frn Dd 0.30%, 12/01/33 (f)	600	600,000
<b>Colorado - 0.6%</b>		
Colorado Ed & Cultural Fac Auth (Natl Jewish Fed Bd Prog) Series A-13 0.40%, 5/01/38 (f)	1,100	1,100,000
Colorado Ed & Cultural Fac Auth (Natl Jewish Fed Bd Prog) 0.65%, 9/01/33 (f)	600	600,000
Colorado Ed & Cultural Fac Auth (YMCA of the Rockies) Series 2008 0.40%, 10/01/38 (f)	300	300,000
		2,000,000
<b>Florida - 0.3%</b>		
Pinellas Cnty Hlth Fac Auth (Bayfront Hosp) Series 2006A 0.47%, 7/01/36 (f)	1,000	1,000,000
<b>New Jersey - 0.0%</b>		
Camden Cnty Impr Auth (Harvest Village Proj) Series 1999 0.35%, 7/01/29 (f)	195	195,000
<b>New York - 0.8%</b>		
New York City Muni Wtr Fin Auth 1.00%, 6/15/32 (f)	2,600	2,600,000
Total Short-Term Municipal Notes (cost \$6,395,000)		6,395,000
<b>Total Investments - 183.8%</b> (cost \$684,826,467) (g)		616,723,544
Other assets less liabilities - (11.6)%		(38,859,867)

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Preferred Stock at redemption value - (72.2)%

(242,225,000)

**Net Assets Applicable to  
Common Shareholders - 100.0% (h)**

**\$ 335,638,677**

**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	
Goldman Sachs	\$ 47,500	12/15/11	1.828%	SIFMA*	\$ 178,922
JP Morgan Chase	47,500	9/18/10	2.080%	SIFMA*	(567,255)
JP Morgan Chase	47,500	11/20/10	1.855%	SIFMA*	(501,238)
Merrill Lynch	3,000	7/30/26	4.090%	SIFMA*	(342,127)
Merrill Lynch	6,500	8/09/26	4.063%	SIFMA*	(759,194)
Merrill Lynch	7,100	11/15/26	4.377%	SIFMA*	(1,137,809)

- (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) Position, or a portion thereof, has been segregated to collateralize interest rate swaps.
- (d) Variable rate coupon, rate shown as of January 31, 2009.
- (e) 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.
- (f) Variable Rate Demand Notes (VRDN) are instruments whose interest rates change on a specific date (such as coupon date or interest payment date) or whose interest rates vary with changes in a designated base rate (such as the prime interest rate). This instrument is payable on demand and is secured by letters of credit or other credit support agreements from major banks.
- (g) As of January 31, 2009, the cost basis of investment securities owned was substantially identical for both book and tax purposes. Gross unrealized appreciation of investments was \$14,205,172 and gross unrealized depreciation of investments was \$82,308,095, resulting in net unrealized depreciation of \$68,102,923.
- (h) Portfolio percentages are calculated based on net assets applicable to common shareholders.

\* Variable interest rate based on the Securities Industry & Financial Markets Association (SIFMA).

As of January 31, 2009, the Portfolio held 89% of net assets in insured bonds (of this amount 20% represents the Portfolio's holding in pre-refunded insured bonds). 27% 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

<i>EDA</i>	- <i>Economic Development Agency</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>HEFA</i>	- <i>Health &amp; Education Facility Authority</i>
<i>HFA</i>	- <i>Housing Finance Authority</i>
<i>HFC</i>	- <i>Housing Finance Corporation</i>
<i>IDA</i>	- <i>Industrial Development Authority/Agency</i>
<i>IDR</i>	- <i>Industrial Development Revenue</i>
<i>MBIA</i>	- <i>Municipal Bond Investors Assurance</i>
<i>MFHR</i>	- <i>Multi-Family Housing Revenue</i>
<i>PCR</i>	- <i>Pollution Control Revenue Bond</i>
<i>RADIAN</i>	- <i>Radian Group, Inc.</i>
<i>SFMR</i>	- <i>Single Family Mortgage Revenue</i>
<i>SWFR</i>	- <i>Solid Waste Facility Revenue</i>
<i>XLCA</i>	- <i>XL Capital Assurance Inc.</i>



**FINANCIAL ACCOUNTING STANDARDS NO. 157**

The Fund adopted Financial Accounting Standards Board Statement of Financial Accounting Standards No. 157, Fair Value Measurements ( FAS 157 ), effective November 1, 2008. In accordance with FAS 157, fair value is defined as the price that the Fund would receive to sell an asset or pay to transfer a liability in an orderly transaction between market participants at the measurement date. FAS 157 also establishes a framework for measuring fair value, and a three-level hierarchy for fair value measurements based upon the transparency of inputs to the valuation of an asset or liability. Inputs may be observable or unobservable and refer broadly to the assumptions that market participants would use in pricing the asset or liability. Observable inputs reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the Fund. Unobservable inputs reflect the Fund's own assumptions about the assumptions that market participants would use in pricing the asset or liability developed based on the best information available in the circumstances. Each investment is assigned a level based upon the observability of the inputs which are significant to the overall valuation. The three-tier hierarchy of inputs is summarized below.

Level 1 quoted prices in active markets for identical investments

Level 2 other significant observable inputs (including quoted prices for similar investments, interest rates, prepayment speeds, credit risk, etc.)

Level 3 significant unobservable inputs (including the Fund's own assumptions in determining the fair value of investments)

The following table summarizes the valuation of the Fund's investments by the above fair value hierarchy levels as of January 31, 2009:

Level	Investments in Securities	Other Financial Instruments*
Level 1	\$ 0	\$ 0
Level 2	616,723,544	0
Level 3	0	(3,128,701)
<b>Total</b>	<b>\$ 616,723,544</b>	<b>\$ (3,128,701)</b>

\* *Other financial instruments are derivative instruments not reflected in the portfolio of investments, such as futures, forwards and swap contracts, which are valued at the unrealized appreciation / depreciation on the instrument.*

Following is a reconciliation of investments in which significant unobservable inputs (Level 3) were used in determining fair value:

	Investments In Securities	Other Financial Instruments
Balance as of 11/1/2008	\$ 0	\$ (840,937)
Accrued discounts /premiums	0	0
Realized gain (loss)	0	0
Change in unrealized appreciation/depreciation	0	(2,287,764)
Net purchases (sales)	0	0
Net transfers in and/or out of Level 3	0	0
<b>Balance as of 1/31/09</b>	<b>\$ 0</b>	<b>\$ (3,128,701)</b>
Net change in unrealized appreciation/depreciation from Investments still held as of 01/31/2009	\$ 0	\$ (2,287,764)

\* *The realized gain (loss) recognized during the period ended 01/31/2009 for other financial instruments was \$0.*

**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 last fiscal quarter 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/ Robert M. Keith  
Robert M. Keith  
President

Date: March 27, 2009

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/ Robert M. Keith  
Robert M. Keith  
President

Date: March 27, 2009

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

Date: March 27, 2009