

ALLIANCEBERNSTEIN NATIONAL MUNICIPAL INCOME FUND

Form N-Q

March 25, 2011

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, 2011

Date of reporting period: January 31, 2011

ITEM 1. SCHEDULE OF INVESTMENTS.

AllianceBernstein National Municipal Income Fund**Portfolio of Investments****January 31, 2011 (unaudited)**

| | Principal Amount (000) | U.S. \$ Value |
|---|---------------------------------------|----------------------|
| MUNICIPAL OBLIGATIONS - 170.6% | | |
| Long-Term Municipal Bonds - 170.6% | | |
| Alabama - 6.2% | | |
| Alabama Pub Sch & Clg Auth Series 2009 A | | |
| 5.00%, 5/01/29 (Pre-refunded/ETM) Huntsville AL Hlth Care Auth Series 02B | \$ 3,000 | \$ 3,466,050 |
| 5.75%, 6/01/32 (Pre-refunded/ETM) Jefferson Cnty AL GO Series 04A | 6,000 | 6,463,320 |
| 5.25%, 1/01/18-1/01/23 Jefferson Cnty AL Swr FGIC Series 02 | 3,100 | 2,755,677 |
| 5.00%, 2/01/41 (Pre-refunded/ETM) FGIC Series 02B | 1,535 | 1,625,857 |
| 5.00%, 2/01/41 (Pre-refunded/ETM) Marshall Cnty AL Hlth Care Auth Series 02A | 2,465 | 2,618,495 |
| 5.75%, 1/01/32 Series 02D | 2,500 | 2,316,650 |
| 5.75%, 1/01/32 Montgomery AL BMC Spl Care (Baptist Health Montgomery) Series 04C | 3,000 | 2,764,110 |
| 5.125%, 11/15/24 | 1,500 | 1,379,010 |
| | | 23,389,169 |
| Alaska - 2.7% | | |
| Alaska Intl Arpt NPFGC Series 03B | | |
| 5.00%, 10/01/26 Alaska Muni Bond Bank Auth NPFGC Series 04G | 2,000 | 1,970,000 |
| 5.00%, 2/15/22-2/15/24 | 2,930 | 3,019,471 |

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Four Dam Pool AK Elec
Series 04

| | | |
|-----------------------------------|-------|------------|
| 5.00%, 7/01/24 (Pre-refunded/ETM) | 1,035 | 1,159,045 |
| 5.25%, 7/01/25 (Pre-refunded/ETM) | 2,195 | 2,476,289 |
| 5.25%, 7/01/26 (Pre-refunded/ETM) | 1,385 | 1,562,488 |
| | | 10,187,293 |

Arizona - 1.8%

Arizona Cap Fac Fin Corp.
(Arizona St Univ)
Series 00

| | | |
|---|-------|-----------|
| 6.25%, 9/01/32 | 1,550 | 1,379,004 |
| Phoenix AZ Civic Impt Corp. (Phoenix AZ Wastewater) NPFGC Series 04 | | |

| | | |
|---|-------|-----------|
| 5.00%, 7/01/23 | 1,250 | 1,291,063 |
| Salt Verde Fin Corp. Gas (Citigroup, Inc.) | | |
| 5.25%, 12/01/22-12/01/23 | 4,150 | 3,887,582 |
| | | 6,557,649 |

Arkansas - 0.4%

Arkansas Dev Fin Auth SFMR

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| | Principal Amount (000) | U.S. \$ Value |
|---|------------------------------|---------------|
| Series 02A | | |
| 5.30%, 7/01/34 | \$ 1,575 | \$ 1,575,898 |
| California - 20.1% | | |
| California Econ Recovery (California Econ Rec Spl Tax) | | |
| Series 2009A | | |
| 5.25%, 7/01/21 | 4,860 | 5,211,135 |
| California GO | 2,450 | 2,210,096 |
| 5.00%, 2/01/32 | | |
| 5.25%, 4/01/30 | 20 | 19,092 |
| Series 04 | | |
| 5.00%, 2/01/33 | 1,100 | 979,550 |
| Chula Vista CA IDR (San Diego Gas & Elec Co.) | | |
| Series 96A | | |
| 5.30%, 7/01/21 | 4,000 | 4,251,200 |
| Coachella Valley CA USD COP NPFGC Series 03 | | |
| 5.00%, 9/01/31 | 1,000 | 844,030 |
| Coast CA CCD GO AGM Series 06B | | |
| 5.00%, 8/01/23-8/01/24 ^(a) | 11,370 | 11,604,635 |
| Golden St Tobacco Sec CA RADIANT Series 03 | | |
| 5.50%, 6/01/43 (Pre-refunded/ETM) XLCA Series 03B | 2,250 | 2,469,757 |
| 5.50%, 6/01/33 (Pre-refunded/ETM) Grossmont-Cuyamaca CCD CA GO ASSURED GTY | 3,000 | 3,293,010 |
| 5.00%, 8/01/22-8/01/23 ^(a) Hartnell CA CCD GO NPFGC Series 03A | 4,480 | 4,640,774 |
| 5.00%, 8/01/27 (Pre-refunded/ETM) La Quinta CA Fin Auth (La Quinta CA Local Agy Pool) AMBAC Series 04A | 1,155 | 1,272,152 |
| 5.25%, 9/01/24 Long Beach CA Bond Fin Auth (Aquarium of The Pacific) AMBAC Series 2001 | 2,000 | 2,009,620 |
| 5.00%, 11/01/26 Los Angeles CA CCD GO Series F-1 | 1,460 | 1,266,784 |
| | 5,800 | 5,641,834 |

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| | | |
|--------------------------------------|-------|-----------|
| 5.00%, 8/01/28 | | |
| Los Angeles CA Cmnty Redev Agy | | |
| (Los Angeles CA CRA Bunker Hill) | | |
| Series 04L | | |
| 5.00%, 3/01/18 | 1,715 | 1,654,975 |
| Los Angeles CA Dept Arpts | | |
| (Los Angeles Intl Airport) | | |
| Series 2009A | | |
| 5.25%, 5/15/29 | 5,700 | 5,679,651 |
| Los Angeles CA Regl Arpts Impt Corp. | | |
| (Laxfuel Corp.) | | |
| AMBAC Series 01 | | |
| 5.50%, 1/01/32 | 9,500 | 8,070,345 |
| Los Angeles CA Wstwtr Sys | | |
| 5.00%, 6/01/26 | 7,000 | 7,082,810 |
| Pomona CA COP | | |

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| | Principal Amount (000) | U.S. \$ Value |
|--|------------------------------|---------------|
| AMBAC Series 03 | | |
| 5.50%, 6/01/34 San Bernardino Cnty CA COP Series 2009 | \$ 3,000 | \$ 2,806,560 |
| 5.25%, 8/01/26 San Rafael CA Elem SD GO AGM Series 03A | 1,455 | 1,343,314 |
| 5.00%, 8/01/28 | 2,820 | 2,832,069 |
| | | 75,183,393 |
| Colorado - 4.8% | | |
| Colorado Edl & Cultural Facs Auth (Knowledge Quest Charter Sch) Series 05 | | |
| 6.50%, 5/01/36 | 490 | 409,812 |
| Colorado Hlth Fac Auth (Evangelical Luth Good Sam Soc) | | |
| 5.25%, 6/01/19-6/01/23 Colorado Hlth Fac Auth (Parkview Medical Center) Series 04 | 2,425 | 2,394,727 |
| 5.00%, 9/01/25 Denver CO Urban Renewal Auth (Stapleton) Series 2010B-1 | 2,560 | 2,334,438 |
| 5.00%, 12/01/25 Northwest Met Dist #3 CO | 6,865 | 6,928,982 |
| 6.125%, 12/01/25 Park Creek Met Dist CO Series 05 | 1,000 | 791,810 |
| 5.25%, 12/01/25 | 3,000 | 2,745,000 |
| 5.50%, 12/01/30 Todd Creek Farms Met Dist #1 CO (b) (c) | 890 | 805,272 |
| 6.125%, 12/01/22 Series 04 | 1,970 | 886,500 |
| 6.125%, 12/01/19 ^(b) | 1,180 | 531,000 |
| | | 17,827,541 |
| District of Columbia - 0.9% | | |
| District of Columbia Tax Incr (Gallery Place Proj) AGM Series 02 | | |
| 5.40%, 7/01/31 | 3,500 | 3,504,515 |

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Florida - 12.7%

| | | |
|---|-------|-----------|
| Bard Cnty FL HFA SFMR (Bard Cnty FL HFA) Series 02C | | |
| 5.40%, 3/01/33 | 485 | 478,821 |
| Beacon Tradeport CDD FL Series 02B | | |
| 7.25%, 5/01/33 | 4,930 | 4,786,438 |
| Fiddlers Creek CDD FL Series 02A (b) (c) | | |
| 6.875%, 5/01/33 Series 02B (b) (c) | 2,820 | 930,600 |
| 6.625%, 5/01/33 Florida HFC MFHR (Westlake Apts) | 2,120 | 699,600 |

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| | Principal Amount (000) | U.S. \$ Value |
|--|------------------------------|---------------|
| AGM Series 02-D1 | | |
| 5.40%, 3/01/42 | \$ 8,780 | \$ 8,276,467 |
| Florida HFC MFHR (Westminster Apts) | | |
| AGM Series 02E-1 | | |
| 5.40%, 4/01/42 | 3,000 | 2,827,680 |
| Florida St Univ Fin Asst AMBAC Series 02 | | |
| 5.00%, 10/01/31 | 5,000 | 4,669,850 |
| Hamal CDD FL Series 01 | | |
| 6.75%, 5/01/31 (Pre-refunded/ETM) | 2,460 | 2,522,066 |
| Lee Cnty FL Port Auth Arpt (Southwest Florida Intl Airport) | | |
| AGM Series 00A | | |
| 5.75%, 10/01/25 | 4,500 | 4,535,910 |
| Miami Beach FL Hlth Fac Auth (Mt. Sinai Medical Center FL) | | |
| 6.75%, 11/15/24 | 4,000 | 3,964,120 |
| Miami-Dade Cnty FL Aviation (Miami-Dade Intl Airport) | | |
| NPFGC-RE Series 02 | | |
| 5.375%, 10/01/32 | 6,040 | 5,482,327 |
| Midtown Miami CDD FL Series 04A | | |
| 6.00%, 5/01/24 | 2,280 | 2,045,023 |
| Miromar Lakes CDD FL Series 00A | | |
| 7.25%, 5/01/12 | 1,085 | 1,062,031 |
| Orange Cnty FL Hlth Fac Auth Series 02 | | |
| 5.75%, 12/01/32 (Pre-refunded/ETM) | 2,800 | 3,054,184 |
| Pinellas Cnty FL HFA SFMR (Pinellas Cnty FL HFA) | | |
| Series 02A | | |
| 5.40%, 3/01/32 | 585 | 571,305 |
| Univ of Central FL COP NPFGC-RE Series 04A | | |
| 5.125%, 10/01/24 | 1,325 | 1,238,146 |
| Village CDD #5 FL Series 03A | | |
| 6.00%, 5/01/22 | 560 | 563,702 |

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47,708,270

Georgia - 1.6%

Cartersville GA Dev Auth
(Anheuser-Busch Cos., Inc.)

Series 02

| | | |
|----------------|-------|-----------|
| 5.95%, 2/01/32 | 2,510 | 2,512,861 |
|----------------|-------|-----------|

Georgia HFA SFMR
(Georgia HFA)

Series 02A-02

| | | |
|-----------------|-------|-----------|
| 5.60%, 12/01/32 | 3,605 | 3,606,983 |
|-----------------|-------|-----------|

6,119,844

Hawaii - 2.3%

Hawaii Arpts Sys
Series 2010A

| | | |
|----------------|-------|-----------|
| 5.00%, 7/01/34 | 5,000 | 4,496,350 |
|----------------|-------|-----------|

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|--|------------------------------|---------------|
| Hawaii Dept Budget & Finance (Hawaiian Electric Co.) XLCA Series 03B | | |
| 5.00%, 12/01/22 | \$ 4,500 | \$ 4,125,915 |
| | | 8,622,265 |
| Illinois - 15.1% | | |
| Bolingbrook IL GO FGIC Series 02A | | |
| 5.375%, 1/01/38 (Pre-refunded/ETM) | 5,000 | 5,211,900 |
| Chicago IL GO AGM Series A | | |
| 5.00%, 1/01/25 | 380 | 364,507 |
| NPFGC-RE Series 00C | | |
| 5.50%, 1/01/40 | 5,450 | 5,084,796 |
| Chicago IL HFA SFMR (Chicago IL HFA) Series 02B | | |
| 6.00%, 10/01/33 | 285 | 292,282 |
| Chicago IL O'hare Intl Arpt (O'hare Intl Arpt) NPFGC Series A | | |
| 5.375%, 1/01/32 | 15,000 | 13,567,650 |
| XLCA Series 03B-1 | | |
| 5.25%, 1/01/34 | 4,860 | 4,390,961 |
| Chicago IL Tax Increment (Diversey/Narragansett Proj) | | |
| 7.46%, 2/15/26 | 1,830 | 1,733,705 |
| Cook Cnty IL SD #29 GO AGM Series 04 | | |
| 5.00%, 12/01/20 | 2,000 | 2,064,080 |
| Gilberts IL SSA #1 Series 03 | | |
| 6.00%, 3/01/28 | 2,679 | 2,254,566 |
| Hampshire IL SSA | | |
| 5.80%, 3/01/26 | 1,775 | 1,495,225 |
| Illinois Finance Auth (Illinois Institute of Technology) Series 06A | | |
| 5.00%, 4/01/31 | 1,250 | 907,113 |
| Illinois Finance Auth (Loyola Univ) | | |
| XLCA Series 04A | 1,495 | 1,501,443 |

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|--|--------|------------|
| 5.00%, 7/01/24 Manhattan SSA #2004-1 IL Series 05 | | |
| 5.875%, 3/01/28 Metro Pier & Expo Auth IL Spl Tax NPFGC Series 02A | 1,817 | 1,601,885 |
| 5.25%, 6/15/42 Univ of Illinois AGM Series 07A | 5,500 | 5,216,640 |
| 5.25%, 10/01/26 (a) | 10,800 | 10,805,184 |
| | | 56,491,937 |
| Indiana - 4.5% | | |
| Hendricks Cnty IN GO Series 04 | | |
| 5.50%, 7/15/21-7/15/22 | 2,150 | 2,247,125 |

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| | Principal Amount (000) | U.S. \$ Value |
|--|------------------------------|---------------|
| Indiana Dev Fin Auth (Inland Steel Co.) Series 97 | | |
| 5.75%, 10/01/11 | \$ 2,925 | \$ 2,952,144 |
| Indiana HFA SFMR (Indiana HFA) Series 02 | | |
| 5.55%, 7/01/32 | 1,160 | 1,158,492 |
| Indianapolis IN Loc Bond Bank NPFGC Series 2A | | |
| 5.25%, 7/01/33 (Pre-refunded/ETM) | 10,000 | 10,645,000 |
| | | 17,002,761 |
| Iowa - 0.1% | | |
| Coralville IA BANS Series 07C | | |
| 5.00%, 6/01/18 | 260 | 275,886 |
| Iowa Finance Auth SFMR (Iowa Finance Auth) Series 02 | | |
| 5.40%, 7/01/32 | 110 | 108,077 |
| | | 383,963 |
| Kansas - 0.3% | | |
| Lenexa KS Hlth Care Fac (Lakeview Village, Inc.) 5.25%, 5/15/22 | 1,395 | 1,093,024 |
| Louisiana - 4.5% | | |
| Louisiana Agric Fin Auth (Louisiana Agric Fin Auth Lease) 5.25%, 9/15/17 | 4,270 | 4,056,671 |
| Louisiana HFA SFMR (Louisiana HFA) Series 02C | | |
| 5.60%, 6/01/33 | 595 | 597,142 |
| Louisiana Loc Govt Envrn Fac & CDA (Jefferson Parish LA) Series 2009A | | |
| 5.00%, 4/01/26 | 535 | 520,555 |
| New Orleans LA GO NPFGC | | |
| 5.00%, 3/01/18 | 2,285 | 2,291,581 |
| 5.25%, 12/01/20 | 1,000 | 1,017,390 |
| NPFGC Series 05 | 2,700 | 2,610,279 |

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| | | |
|--|-------|------------|
| 5.00%, 12/01/29 RADIAN Series A | | |
| 5.00%, 12/01/22 | 5,875 | 5,848,680 |
| | | 16,942,298 |
| Massachusetts - 2.8% | | |
| Massachusetts GO Series 02C | | |
| 5.25%, 11/01/30 (Pre-refunded/ETM) Massachusetts Hlth & Ed Facs Auth (Berkshire Health Sys) RADIAN Series 01E | 3,470 | 3,733,789 |
| 5.70%, 10/01/25 | 2,000 | 1,937,500 |

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| | Principal Amount (000) | U.S. \$ Value |
|--|------------------------------|---------------|
| Massachusetts Hlth & Ed Facs Auth (Cape Cod Healthcare) RADIAN Series 01C | | |
| 5.25%, 11/15/31 | \$ 2,100 | \$ 1,793,442 |
| Massachusetts Hlth & Ed Facs Auth (New England Medical Ctr Hosp) NPFGC Series 93 | | |
| 5.38%, 7/01/18 | 2,900 | 2,903,799 |
| | | 10,368,530 |
| Michigan - 7.6% | | |
| Detroit MI Swr Disp NPFGC | | |
| 5.25%, 7/01/22 | 5,000 | 5,051,250 |
| Kent MI Hosp Fin Auth (Metropolitan Hospital) Series 2005A | | |
| 5.75%, 7/01/25 | 1,080 | 980,467 |
| Michigan Strategic Fund (Detroit Edison Co.) XLCA Series 02C | | |
| 5.45%, 12/15/32 | 5,000 | 4,696,000 |
| Plymouth MI Ed Ctr Charter Sch Series 05 | | |
| 5.125%, 11/01/23 | 2,140 | 1,798,670 |
| Wayne State Univ MI Series 2009 | | |
| 5.00%, 11/15/29 | 16,500 | 16,067,535 |
| | | 28,593,922 |
| Minnesota - 0.6% | | |
| Shakopee MN Hlthcare Fac (St. Francis Reg Medical Ctr) Series 04 | | |
| 5.10%, 9/01/25 | 1,200 | 1,146,456 |
| St. Paul MN Hsg & Redev Auth (Healtheast) Series 05 | | |
| 6.00%, 11/15/25 | 1,000 | 933,150 |
| | | 2,079,606 |
| Mississippi - 1.0% | | |

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| | | |
|---|-------|-----------|
| Gulfport MS Hosp Fin Auth (Memorial Hosp at Gulfport) Series 01A | | |
| 5.75%, 7/01/31 | 4,000 | 3,910,560 |
| Missouri - 0.9% | | |
| Kansas City MO Spl Oblig (Kansas City MO Lease-Dntn Arena) Series 08C | | |
| 5.00%, 4/01/28 | 2,000 | 1,957,040 |
| Missouri HDC SFMR (Missouri HDC) Series 02A-1 | | |
| 5.58%, 9/01/32 | 665 | 669,103 |
| Riverside MO IDA (Riverside Horizons Proj) ACA Series 07A | | |

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| | Principal Amount (000) | U.S. \$ Value |
|--|------------------------------|---------------|
| 5.00%, 5/01/27 | \$ 600 | \$ 544,008 |
| | | 3,170,151 |
| Nevada 4.3% | | |
| Carson City NV Hosp (Carson Tahoe Hospital) RADIAN Series 03A | | |
| 5.00%, 9/01/23 | 4,700 | 4,242,596 |
| Clark Cnty NV Arpt FGIC Series 01B | | |
| 5.25%, 7/01/34 (Pre-refunded/ETM) | 4,420 | 4,508,886 |
| Reno NV Spl Tax NPFGC-RE Series 02 | | |
| 5.375%, 6/01/32 (Pre-refunded/ETM) | 4,710 | 4,997,216 |
| 5.375%, 6/01/32 | 2,790 | 2,369,687 |
| | | 16,118,385 |
| New Hampshire 1.4% | | |
| New Hampshire Hlth & Ed Fac Auth Series 02 | | |
| 6.125%, 7/01/31 (Pre-refunded/ETM) | 4,200 | 4,440,282 |
| New Hampshire Hlth & Ed Fac Auth (Covenant Health Sys) Series 04 | | |
| 5.375%, 7/01/24 | 820 | 809,561 |
| | | 5,249,843 |
| New Jersey - 1.5% | | |
| Morris-Union NJ Jt Comm COP RADIAN Series 04 | | |
| 5.00%, 5/01/24 | 5,595 | 5,253,593 |
| New Jersey EDA (New Jersey Lease Sch Fac) Series 05 | | |
| 5.25%, 3/01/25 | 500 | 503,990 |
| | | 5,757,583 |
| New York - 5.6% | | |
| New York NY GO 5.00%, 8/01/28 Series 04G | | |
| 5.00%, 12/01/23 | 1,600 | 1,652,736 |

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Series 06

| | | |
|---|-------|-----------|
| 5.00%, 6/01/22 New York St Dormitory Auth (New York St Pers Income Tax) | 1,160 | 1,210,008 |
| 5.00%, 3/15/26 (a) New York St Envrn Fac Corp. (New York NY Mun Wtr Fin Auth) | 7,000 | 7,172,200 |
| 5.00%, 6/15/24-6/15/27 (a) New York St HFA (New York St Pers Income Tax) NPFGC-RE Series 05A | 7,000 | 7,315,770 |
| 5.00%, 9/15/25 Ulster Cnty NY IDA (Kingston Regl Sr Lvg Corp.) | 300 | 306,129 |

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|--|------------------------------|---------------|
| 6.00%, 9/15/27 | \$ 1,775 | \$ 1,440,412 |
| | | 20,787,255 |
| North Carolina - 1.1% | | |
| Charlotte NC Arpt (Charlotte Douglas Intl Arpt) NPFGC Series 04A | | |
| 5.25%, 7/01/24 | 2,895 | 2,962,830 |
| Iredell Cnty NC COP (Iredell Cnty Sch Proj) AGM Series 08 | | |
| 5.25%, 6/01/22 | 1,080 | 1,144,541 |
| | | 4,107,371 |
| North Dakota - 0.7% | | |
| North Dakota HFA SFMR (North Dakota HFA) Series 02 | | |
| 5.65%, 1/01/34 | 640 | 624,711 |
| Ward Cnty ND Hlth Care Fac (Trinity Health) Series 2006 | | |
| 5.125%, 7/01/18-7/01/20 | 2,075 | 2,068,607 |
| | | 2,693,318 |
| Ohio - 3.6% | | |
| Columbiana Cnty Port Auth OH (Apex Environmental LLC) Series 04A | | |
| 7.125%, 8/01/25 | 1,840 | 1,528,709 |
| Cuyahoga Cnty OH Hosp (UHHS/CSAHS Cuyahoga & Canton) Series 00 | | |
| 7.50%, 1/01/30 | 2,345 | 2,374,641 |
| Cuyahoga Cnty OH Port Auth (University Square Proj) Series 01 | | |
| 7.35%, 12/01/31 | 5,000 | 4,910,500 |
| Fairfield Cnty OH Hosp Fac (Fairfield Med Ctr) RADIAN Series 03 | | |
| 5.00%, 6/15/22-6/15/24 | 5,210 | 4,743,502 |

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13,557,352

Oregon - 1.1%

Forest Grove OR

(Pacific Univ)

RADIAN Series 05A

5.00%, 5/01/28

4,760

4,201,128

Pennsylvania - 4.4%

Allegheny Cnty PA Hosp Dev Auth

(West Penn Allegheny Hlth Sys)

5.00%, 11/15/28

4,800

3,330,048

Allegheny Cnty PA IDA

(Residential Resources, Inc.)

5.00%, 9/01/21

500

448,190

Montgomery Cnty PA IDA

(New Regional Medical Ctr)

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| | Principal Amount (000) | U.S. \$ Value |
|--|------------------------------|---------------|
| 5.25%, 8/01/33 Pennsylvania Econ Dev Fin Auth (30th St Station Pkg Garage PA) ACA Series 02 | \$ 3,495 | \$ 3,382,985 |
| 5.875%, 6/01/33 Pennsylvania Hgr Ed Fac Auth (Univ of Pennsylvania) | 4,100 | 3,799,839 |
| 5.00%, 9/01/28 Pennsylvania Turnpike Comm AMBAC Series 01 | 1,500 | 1,549,530 |
| 5.00%, 7/15/41 (Pre-refunded/ETM) Philadelphia PA IDA (Leadership Learning Partners) Series 05A | 2,000 | 2,061,740 |
| 5.25%, 7/01/24 Wilkes-Barre PA Fin Auth (Wilkes Univ Proj) | 1,150 | 905,452 |
| 5.00%, 3/01/22 | 990 | 983,308 |
| | | 16,461,092 |
| Puerto Rico - 2.4% | | |
| Puerto Rico GO | | |
| 5.25%, 7/01/23 Series 01A | 2,625 | 2,504,670 |
| 5.50%, 7/01/19 Series 03A | 1,705 | 1,755,792 |
| 5.25%, 7/01/23 Puerto Rico Govt Dev Bank Series 06B | 500 | 502,555 |
| 5.00%, 12/01/15 Puerto Rico Pub Bldgs Auth (Puerto Rico GO) Series N | 1,000 | 1,024,910 |
| 5.50%, 7/01/22 | 3,370 | 3,369,832 |
| | | 9,157,759 |
| Rhode Island - 1.5% | | |
| Rhode Island Hlth Ed Bldg Corp. (Times 2 Academy RI) Series 04 | | |
| 5.00%, 12/15/24 | 5,845 | 5,485,533 |
| South Carolina - 2.4% | | |
| Charleston SC Eld Excellence Fin Corp. (Charleston Cnty SC SD Lease) | | |

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| | | |
|--|-------|-----------|
| 5.25%, 12/01/30 Dorchester Cnty SC SD #2 Lease AGC | 2,000 | 1,980,400 |
| 5.00%, 12/01/29 Newberry Inv IN Children SC (Newberry Cnty SC SD Lease) Series 05 | 1,600 | 1,552,416 |
| 5.00%, 12/01/30 AGC Series 05 | 400 | 354,020 |
| 5.00%, 12/01/27 | 5,450 | 5,085,722 |
| | | 8,972,558 |

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| | Principal Amount (000) | U.S. \$ Value |
|--|------------------------------|---------------|
| Tennessee - 2.7% | | |
| Sullivan Cnty TN Hlth & Hfb (Wellmont Hlth Sys Proj) Series 06C | | |
| 5.00%, 9/01/22 | \$ 1,760 | \$ 1,629,778 |
| 5.25%, 9/01/26 | 725 | 657,459 |
| Tennessee Ed Fndg Corp. (Tennessee Ed Fndg Stud Ln) Series 97A | | |
| 6.20%, 12/01/21 | 7,705 | 7,727,421 |
| | | 10,014,658 |
| Texas - 32.7% | | |
| Alvin TX ISD GO Series 2004B | | |
| 5.00%, 2/15/28 | 960 | 990,739 |
| Bexar Cnty TX HFC MFHR (Doral Club & Sutton House Apts) NPFGC Series 01A | | |
| 5.55%, 10/01/36 | 13,990 | 10,384,497 |
| Bexar Cnty TX Hlth Fac Dev (Army Retirement Residence) | | |
| 5.00%, 7/01/27 | 525 | 464,567 |
| Camino Real Regl Mob Auth TX Series 2008 | | |
| 5.00%, 2/15/22 | 480 | 469,642 |
| 5.00%, 8/15/21 | 1,210 | 1,197,295 |
| Dallas Fort Worth TX Intl Arpt NPFGC Series 03A | | |
| 5.25%, 11/01/25 | 2,000 | 1,939,940 |
| NPFGC-RE Series 01 | | |
| 5.50%, 11/01/35 | 6,500 | 6,091,085 |
| Dallas TX ISD GO | | |
| 6.00%, 2/15/28 | 2,500 | 2,734,925 |
| Dripping Springs TX ISD GO | | |
| 5.125%, 2/15/28 | 5,715 | 5,947,715 |
| Fort Bend TX ISD GO Series 2009 | | |
| 5.00%, 2/15/27 | 7,560 | 7,819,837 |
| Frisco TX GO NPFGC-RE | | |
| 5.00%, 2/15/23 | 3,220 | 3,384,928 |
| Garza Cnty Pub Fac Corp. (Garza Cnty TX Lease Corr Fac) | | |
| 5.50%, 10/01/19 | 865 | 806,145 |
| Gulf Coast Wtr Auth TX (Anheuser-Busch Cos., Inc.) Series 02 | | |
| | 9,000 | 8,999,190 |

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| | | |
|--|-------|-----------|
| 5.90%, 4/01/36 Harris City TX Toll Road AGM Series 02 | | |
| 5.125%, 8/15/32 (Pre-refunded/ETM) Hidalgo Cnty TX Hlth Fac Svcs (Mission Hospital, Inc.) Series 05 | 7,500 | 8,011,200 |
| 5.00%, 8/15/14-8/15/19 Lewisville TX Spl AD #2 ACA Series 05 | 1,090 | 1,117,052 |
| 6.00%, 10/01/25 | 1,100 | 1,122,704 |

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| | Principal Amount (000) | U.S. \$ Value |
|--|------------------------------|---------------|
| Lower Colorado River Auth TX | | |
| 5.00%, 5/15/31 (Pre-refunded/ETM) | \$ 45 | \$ 49,257 |
| 5.25%, 5/15/25 (Pre-refunded/ETM) | 70 | 77,016 |
| AMBAC | | |
| 5.25%, 5/15/25 | 1,605 | 1,625,865 |
| AMBAC Series 03 | | |
| 5.25%, 5/15/25 (Pre-refunded/ETM) | 125 | 137,529 |
| NPFGC | | |
| 5.00%, 5/15/31 | 1,415 | 1,360,805 |
| 5.00%, 5/15/31 (Pre-refunded/ETM) | 30 | 32,838 |
| NPFGC Series 02A | | |
| 5.00%, 5/15/31 (Pre-refunded/ETM) | 10 | 10,946 |
| Matagorda Cnty TX Nav Dist (Centerpoint Energy Houston) Series 04 | | |
| 5.60%, 3/01/27 | 2,000 | 2,018,000 |
| San Antonio TX Arpt Sys (San Antonio TX Intl Airport) NPFGC-RE Series 02A | | |
| 5.25%, 7/01/27 | 5,250 | 4,799,497 |
| Seguin Hgr Ed Fac Corp. TX (Texas Lutheran Univ) Series 04 | | |
| 5.25%, 9/01/28-9/01/33 | 2,250 | 2,001,308 |
| Texas GO Series 02A | | |
| 5.50%, 8/01/41 | 9,470 | 9,517,066 |
| Series 05 | | |
| 5.00%, 4/01/28 | 8,000 | 8,390,960 |
| Texas Private Acvty Bond Srvc Trnsp Corp. (NTE Mobility Partners LLC Project) | | |
| 6.875%, 12/31/39 | 1,720 | 1,724,954 |
| Texas Trnsp Commission Series 07 | | |
| 5.00%, 4/01/23 (a) | 20,600 | 21,864,222 |
| Univ of Texas Series A | | |
| 5.25%, 8/15/22 | 6,825 | 7,552,681 |
| | | 122,644,405 |
| Utah - 0.4% | | |
| Utah Hsg Corp. MFHR (Bluffs Apts) Series 02A | 1,480 | 1,474,746 |

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5.60%, 7/20/30

Virginia - 2.1%

Fauquier Cnty VA IDA

(Fauquier Hospital Obl Grp)

RADIAN Series 02

5.25%, 10/01/31

8,500

8,018,730

Washington - 6.3%

FYI Properties

(Washington St Lease Dept Info Svc Proj)

5.125%, 6/01/28

5,200

5,149,560

Series 2009

5.00%, 6/01/27

2,885

2,834,282

King Cnty WA Swr

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| | Principal Amount (000) | U.S. \$ Value |
|---|------------------------------|-----------------------|
| AGM Series 02A | | |
| 5.25%, 1/01/32 | \$ 3,000 | \$ 3,010,710 |
| Twenty Fifth Ave Pptys WA (Univ of WA Dorm 25th Ave) | | |
| NPFGC Series 02 | | |
| 5.25%, 6/01/33 | 9,750 | 8,955,570 |
| Washington St GO | | |
| 5.00%, 8/01/28 | 3,590 | 3,667,221 |
| | | 23,617,343 |
| Wisconsin - 5.5% | | |
| Wisconsin GO (Wisconsin SRF) Series 03 | | |
| 5.00%, 11/01/26 | 3,700 | 3,702,516 |
| Wisconsin Hlth & Ed Fac Auth (Ministry Health Care, Inc.) | | |
| NPFGC Series 02A | | |
| 5.25%, 2/15/32 | 13,615 | 12,294,073 |
| Wisconsin Hsg & Econ Dev Auth SFMR (Wisconsin Hsg & Econ Dev Auth) | | |
| NPFGC Series A | | |
| 5.60%, 5/01/33 | 4,855 | 4,739,936 |
| | | 20,736,525 |
| Total Investments - 170.6% (cost \$665,926,132)(d) | | 639,768,173 |
| Other assets less liabilities - (6.0)% | | (22,637,473) |
| Preferred Shares at liquidation value - (64.6)% | | (242,225,000) |
| Net Assets Applicable to Common Shareholders - 100.0%(e) | | \$ 374,905,700 |

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* | \$ (92,284) |
| Merrill Lynch | 3,000 | 7/30/26 | 4.090% | SIFMA* | (300,307) |
| Merrill Lynch | 6,500 | 8/9/26 | 4.063% | SIFMA* | (629,078) |
| Merrill Lynch | 7,100 | 11/15/26 | 4.378% | SIFMA* | (979,664) |

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

- (a) Security represents the underlying municipal obligation of an inverse floating rate obligation held by the Fund.*
- (b) Illiquid security.*
- (c) Security is in default and is non-income producing.*

(d) As of January 31, 2011, the cost basis of investment securities owned was substantially identical for both book and tax purposes. Gross unrealized appreciation of investments was \$9,792,392 and gross unrealized depreciation of investments was \$(35,950,351), resulting in net unrealized depreciation of \$(26,157,959).

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

As of January 31, 2011, the Fund held 78.0% of net assets in insured bonds (of this amount 16.0% represents the Fund's holding in pre-refunded or escrowed to maturity bonds). 25.2% of the Fund's insured bonds were insured by NPFGC.

Glossary:

| | |
|-------------|---|
| ACA | - ACA Financial Guaranty Corporation |
| AD | - Assessment District |
| AGC | - Assured Guaranty Corporation |
| AGM | - Assured Guaranty Municipal |
| AMBAC | - Ambac Assurance Corporation |
| ASSURED GTY | - Assured Guaranty Ltd. |
| CCD | - Community College District |
| CDA | - Community Development Authority |
| CDD | - Community Development District |
| COP | - Certificate of Participation |
| CRA | - Community Redevelopment Agency |
| EDA | - Economic Development Agency |
| ETM | - Escrowed to Maturity |
| FGIC | - Financial Guaranty Insurance Company |
| GO | - General Obligation |
| HDC | - Housing Development Corporation |
| HFA | - Housing Finance Authority |
| HFC | - Housing Finance Corporation |
| IDA | - Industrial Development Authority/Agency |
| IDR | - Industrial Development Revenue Bond |
| ISD | - Independent School District |
| MFHR | - Multi-Family Housing Revenue |
| NPFGC | - National Public Finance Guarantee Corporation |
| NPFGC-RE | - National Public Finance Guarantee Corporation Reinsuring FGIC |
| RADIAN | - Radian Asset Assurance Inc. |
| SD | - School District |
| SFMR | - Single Family Mortgage Revenue |
| SRF | - State Revolving Fund |
| SSA | - Special Services Area |
| USD | - Unified School District |
| XLCA | - XL Capital Assurance Inc. |

AllianceBernstein National Municipal Income Fund**January 31, 2011 (unaudited)**

In accordance with U.S. GAAP regarding fair value measurements, 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. The U.S. GAAP disclosure requirements establish 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 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, 2011:

| Investments in Securities | Level 1 | Level 2 | Level 3 | Total |
|--|----------------|-----------------------|----------------|-----------------------|
| Assets: | | | | |
| Long-Term Municipal Bonds | \$ | \$ 639,768,173 | \$ | \$ 639,768,173 |
| Total Investments in Securities | | 639,768,173 | | 639,768,173 |
| Other Financial Instruments* : | | | | |
| Liabilities | | | | |
| Interest Rate Swap Contracts | | (2,601,333) | | (2,601,333) |
| Total | \$ | \$ 637,166,840 | \$ | \$ 637,166,840 |

* Other financial instruments are derivative instruments, such as futures, forwards and swap contracts, which are valued at the unrealized appreciation/depreciation on the instrument.

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:

| 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/ Robert M. Keith
Robert M. Keith
President

Date: March 25, 2011

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 25, 2011

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

Date: March 25, 2011