

DREYFUS STRATEGIC MUNICIPAL BOND FUND INC

Form N-Q

October 24, 2006

**UNITED STATES**

**SECURITIES AND EXCHANGE COMMISSION**

**Washington, D.C. 20549**

FORM N-Q

QUARTERLY SCHEDULE OF PORTFOLIO HOLDINGS OF REGISTERED MANAGEMENT  
INVESTMENT COMPANY

Investment Company Act file number 811-5877

Dreyfus Strategic Municipal Bond Fund, Inc.

(Exact name of Registrant as specified in charter)

c/o The Dreyfus Corporation

200 Park Avenue

New York, New York 10166

(Address of principal executive offices) (Zip code)

Mark N. Jacobs, Esq.

200 Park Avenue

New York, New York 10166

(Name and address of agent for service)

Registrant's telephone number, including area code: (212) 922-6000

Date of fiscal year end:

11/30

Date of reporting period:

8/31/06

---

**FORM N-Q**

**Item 1. Schedule of Investments.**

**STATEMENT OF INVESTMENTS**

**Dreyfus Strategic Municipal Bond Fund, Inc.**

**August 31, 2006 (Unaudited)**

<b>Long-Term Municipal Investments--139.3%</b>	<b>Coupon Rate (%)</b>	<b>Maturity Date</b>	<b>Principal Amount (\$)</b>	<b>Value (\$)</b>
<b>Alabama--1.0%</b> Jefferson County, Limited Obligation School Warrants	5.50	1/1/22	4,000,000	4,328,960
<b>Alaska--3.9%</b> Alaska Housing Finance Corp. (Veterans Mortgage Program)	6.25	6/1/35	4,490,000	4,708,259

Edgar Filing: DREYFUS STRATEGIC MUNICIPAL BOND FUND INC - Form N-Q

Alaska Housing Finance Corp., General Mortgage Revenue (Insured; MBIA)	6.05	6/1/39	11,915,000	12,268,637
<b>Arizona--5%</b>				
Apache County Industrial Development Authority, PCR (Tucson Electric Power Co. Project)	5.85	3/1/28	2,220,000	2,221,154
<b>Arkansas--2.8%</b>				
Arkansas Development Finance Authority, SFMR (Mortgage Backed Securities Program) (Collateralized: FNMA and GNMA)	6.25	1/1/32	2,680,000	2,737,352
Independence County, PCR (Entergy Arkansas Inc. Project)	5.00	1/1/21	4,000,000	4,089,520
Little Rock School District (Insured; FSA)	5.25	2/1/30	5,000,000	5,202,450
<b>California--5.6%</b>				
California GO (Various Purpose)	5.25	11/1/27	4,855,000	5,327,149
California GO (Various Purpose)	5.50	4/1/28	4,240,000	4,519,586
California Department of Veteran Affairs, Home Purchase Revenue	5.20	12/1/28	5,000,000	5,003,000
California Health Facilities Financing Authority, Revenue (Cedars-Sinai Medical Center)	6.25	12/1/09	3,750,000 a	4,096,837
Chula Vista, IDR (San Diego Gas and Electric Co.)	5.00	12/1/27	3,000,000	3,110,940
Chula Vista, IDR (San Diego Gas and Electric Co.)	5.00	12/1/27	2,500,000	2,592,450
<b>Colorado--4.5%</b>				
Project)	8.50	12/1/31	1,995,000	2,067,678
Colorado Housing Finance Authority (Collateralized; FHA)	6.60	8/1/32	2,090,000	2,164,718
Denver City and County, Special Facilities Airport Revenue (United Airlines Project)	6.88	10/1/32	2,885,000 b	3,649,525
Northwest Parkway Public Highway Authority, Revenue	7.13	6/15/41	7,000,000	6,969,480
Silver Dollar Metropolitan				

Edgar Filing: DREYFUS STRATEGIC MUNICIPAL BOND FUND INC - Form N-Q

District	7.05	12/1/06	4,755,000 a	4,795,703
<b>Connecticut--4.7%</b>				
Connecticut Development Authority, PCR (Connecticut Light and Power Co. Project)	5.95	9/1/28	9,000,000	9,438,480
Connecticut Health and Educational Facilities Authority, Revenue (Yale University Issue)	5.00	7/1/42	4,735,000	4,921,512
Connecticut Resources Recovery Authority (American REF-FUEL Co. of Southeastern Connecticut Project)	6.45	11/15/22	4,985,000	5,096,664
Mohegan Tribe Indians Gaming Authority, Public Improvement-Priority Distribution	6.25	1/1/31	1,000,000	1,065,600
<b>District of Columbia--3.1%</b>				
District of Columbia Tobacco Settlement Financing Corp., Tobacco Settlement Asset-Backed Bonds	0.00	6/15/46	104,040,000	9,179,449
Metropolitan Washington Airports Authority, Special Facilities Revenue (Caterair International Corp.)	10.13	9/1/11	4,300,000	4,306,235
<b>Florida--4.1%</b>				
Florida Housing Finance Corp., Housing Revenue (Seminole Ridge Apartments) (Collateralized; GNMA)	6.00	4/1/41	6,415,000	6,681,992
Highlands County Health Facilities Authority, HR (Adventist Health System/Sunbelt Obligated Group)	5.25	11/15/36	4,000,000	4,217,920
Orange County Health Facilities Authority, HR (Orlando Regional Healthcare System)	6.00	10/1/09	70,000 a	75,326
Orange County Health Facilities Authority, HR (Orlando Regional Healthcare System)	6.00	10/1/26	3,430,000	3,635,320
Orange County Health Facilities Authority, Revenue (Adventist Health System)	6.25	11/15/24	3,000,000	3,331,800
<b>Georgia--2.6%</b>				
Atlanta, Airport Revenue (Insured; FSA)	5.25	1/1/25	3,000,000	3,174,360

Edgar Filing: DREYFUS STRATEGIC MUNICIPAL BOND FUND INC - Form N-Q

Augusta, Airport Revenue	5.45	1/1/31	2,500,000	2,620,850
Georgia Housing and Finance Authority, SFMR	5.60	12/1/32	2,445,000	2,526,614
Savannah Economic Development Authority, EIR (International Paper Co. Project)	6.20	8/1/27	2,670,000	2,892,731
<b>Idaho--1.1%</b>				
Idaho Housing and Finance Association, SFMR (Collateralized; FNMA)	6.35	1/1/30	460,000	478,138
<b>Illinois--8.3%</b>				
Chicago, SFMR (Collateralized: FHLMC, FNMA and GNMA)	6.25	10/1/32	2,240,000	2,279,603
Chicago O'Hare International Airport, General Airport Revenue (3rd Lien) (Insured; XLCA)	6.00	1/1/29	5,000,000	5,587,750
Chicago O'Hare International Airport, Special Facilities Revenue (American Airlines Inc. Project)	8.20	12/1/24	5,700,000	5,845,350
Illinois Educational Facilities Authority, Revenue (Northwestern University)	5.00	12/1/38	5,000,000	5,151,300
Illinois Health Facilities Authority, Revenue (Advocate Health Care Network)	6.13	11/15/10	5,000,000 a	5,481,150
Illinois Health Facilities Authority, Revenue (OSF Healthcare System)	6.25	11/15/09	10,900,000 a	11,861,925
<b>Indiana--1.5%</b>				
Franklin Township School Building Corp., First Mortgage	6.13	7/15/10	6,000,000 a	6,647,280
<b>Louisiana--1.8%</b>				
West Feliciana Parish, PCR (Entergy Gulf States Project)	7.00	11/1/15	3,000,000	3,035,670
West Feliciana Parish, PCR (Entergy Gulf States Project)	6.60	9/1/28	4,700,000	4,747,470
<b>Maryland--1.2%</b>				
Maryland Economic Development Corp., Senior Student Housing Revenue (University of Maryland, Baltimore Project)	5.75	10/1/33	2,550,000	2,510,297
Maryland Industrial Development Financing Authority, EDR (Medical Waste Associates				

Edgar Filing: DREYFUS STRATEGIC MUNICIPAL BOND FUND INC - Form N-Q

Limited Partnership Facility)	8.75	11/15/10	3,710,000	2,744,510
<b>Massachusetts--3.6%</b>				
Massachusetts Health and Educational Facilities Authority, Revenue (Civic Investments Issue)	9.00	12/15/15	2,000,000	2,450,120
Massachusetts Health and Educational Facilities Authority, Revenue (Partners Healthcare System)	5.75	7/1/32	3,000,000	3,251,190
Massachusetts Housing Finance Agency, Housing	5.00	6/1/30	1,000,000	1,032,670
Massachusetts Housing Finance Agency, SFHR	5.00	12/1/31	6,000,000 c	6,113,040
Massachusetts Turnpike Authority, Metropolitan Highway System Revenue (Insured; MBIA)	5.00	1/1/37	2,805,000	2,861,717
<b>Michigan--3.2%</b>				
Charyl Stockwell Academy, COP	5.90	10/1/35	1,000,000	1,024,780
Kent Hospital Finance Authority, Revenue (Metropolitan Hospital Project)	6.00	7/1/35	4,000,000	4,375,120
Michigan Strategic Fund, SWDR (Genesee Power Station Project)	7.50	1/1/21	8,720,000	8,718,954
<b>Minnesota--1.0%</b>				
Saint Paul Housing and Redevelopment Authority, Hospital Facility Revenue (HealthEast Project)	6.00	11/15/25	1,000,000	1,105,210
Saint Paul Housing and Redevelopment Authority, Hospital Facility Revenue (HealthEast Project)	6.00	11/15/35	3,000,000	3,296,940
<b>Mississippi--.7%</b>				
Mississippi Business Finance Corp., PCR (System Energy Resources, Inc. Project)	5.90	5/1/22	3,160,000	3,165,182
<b>Nebraska--.3%</b>				
Nebraska Investment Finance Authority, SFMR	7.92	3/1/26	1,250,000 d,e	1,263,050
<b>Nevada--3.8%</b>				
Clark County, IDR (Nevada Power Co. Project) Washoe County	5.60	10/1/30	3,000,000	3,003,600

Edgar Filing: DREYFUS STRATEGIC MUNICIPAL BOND FUND INC - Form N-Q

(Reno-Sparks Convention Center) (Insured; FSA) Washoe County, Water Facility Revenue (Sierra Pacific Power Co. Project)	6.40	1/1/10	8,000,000 a	8,698,480
	5.00	7/1/09	5,000,000	5,034,700

**New Hampshire--3.4%**

---

New Hampshire Business Finance Authority, PCR (Public Service Co.) (Insured; MBIA)	6.00	5/1/21	2,690,000	2,836,632
New Hampshire Business Finance Authority, PCR (Public Service Co.) (Insured; MBIA)	6.00	5/1/21	6,000,000	6,327,060
New Hampshire Industrial Development Authority, PCR (Connecticut Light and Power Company Project)	5.90	11/1/16	5,400,000	5,551,740

**New Jersey--3.7%**

New Jersey Economic Development Authority, Special Facilities Revenue (Continental Airlines, Inc. Project)	6.25	9/15/19	4,620,000	4,707,364
Tobacco Settlement Financing Corp. of New Jersey, Tobacco Settlement Asset-Backed Bonds	7.00	6/1/41	10,095,000	11,511,329

**New York--8.9%**

New York City New York City Industrial Development Agency, PILOT Revenue (Yankee Stadium Project) (Insured; FGIC)	5.00	8/1/28	5,000,000	5,249,050
New York City Industrial Development Agency, Special Facility Revenue (American Airlines, Inc. John F. Kennedy International Airport Project)	4.50	3/1/39	5,000,000	4,983,900
New York City Industrial Development Agency, Special Facility Revenue (American Airlines, Inc. John F. Kennedy International Airport Project)	8.00	8/1/28	3,000,000	3,547,980
New York City Industrial Development Agency, Special Facility Revenue (American Airlines, Inc. John F. Kennedy International Airport Project)	7.75	8/1/31	10,000,000	11,601,500
New York Liberty Development Corp., Revenue (Goldman Sachs Headquarters Issue)	5.25	10/1/35	7,500,000	8,487,750
New York State Dormitory Authority, Revenue (Marymount Manhattan College) (Insured;				

Edgar Filing: DREYFUS STRATEGIC MUNICIPAL BOND FUND INC - Form N-Q

Radian) New York State Dormitory Authority, Revenue (Suffolk County Judicial Facility)	6.25	7/1/29	4,000,000	4,277,640
<b>North Carolina--.6%</b> North Carolina Eastern Municipal Power Agency, Power Systems Revenue	9.50	4/15/14	605,000	826,497
<b>Ohio--5.3%</b> Cuyahoga County, Hospital Facilities Revenue (UHHS/CSAHS-Cuyahoga, Inc. and  CSAHS/UHHS-Canton, Inc. Project)	6.70	1/1/19	2,500,000	2,725,100
Cuyahoga County, Hospital Improvement Revenue (The Metrohealth Systems Project)	7.50	1/1/30	3,500,000	3,877,510
Ohio Air Quality Development Authority, PCR (Cleveland Electric Illuminating Co. Project) (Insured; ACA)	6.15	2/15/09	10,000,000 a	10,690,200
Ohio Housing Finance Agency, Residential Mortgage Revenue (Mortgage-Backed Securities Program) (Collateralized; GNMA)	6.10	8/1/20	2,400,000	2,479,824
Ohio Water Development Authority, Pollution Control Facilities Revenue (Cleveland Electric Illuminating Co. Project) (Insured; ACA)	6.15	3/1/29	1,885,000	1,940,362
<b>Oklahoma--3.4%</b> Oklahoma Development Finance Authority, Revenue (Saint John Health System)	6.10	8/1/20	4,000,000	4,133,040
Oklahoma Industries Authority, Health System Revenue (Obligated Group) (Insured; MBIA)	6.00	2/15/29	9,000,000	9,531,900
Oklahoma Industries Authority, Health System Revenue (Obligated Group) (Insured; MBIA)	5.75	8/15/09	2,105,000 a	2,247,887
<b>Oregon--1.2%</b> Oregon, GO (Veterans Welfare)	5.75	8/15/29	2,895,000	3,063,923
	5.25	10/1/42	2,000,000	2,039,000

Edgar Filing: DREYFUS STRATEGIC MUNICIPAL BOND FUND INC - Form N-Q

Western Generation Agency, Cogeneration Project Revenue (Wauna Cogeneration Project)	7.40	1/1/16	3,250,000	3,262,285
<b>Pennsylvania--2.6%</b>				
Allegheny County Port Authority, Special Transportation Revenue (Insured; MBIA)	6.13	3/1/09	4,750,000 a	5,078,938
Lehman Municipal Trust Receipts (Pennsylvania Economic Development Financing Authority)	7.70	6/1/31	3,500,000 d,e	3,802,470
Pennsylvania Economic Development Financing Authority, Exempt Facilities Revenue (Reliant Energy Seward, LLC Project)	6.75	12/1/36	2,000,000	2,148,420
Pennsylvania Housing Finance Agency, Multi-Family Development Revenue	8.25	12/15/19	241,000	241,552

---

**Rhode Island--1.5%**

Rhode Island Health and Educational Building Corp., Higher Educational Facilities Revenue (University of Rhode Island) (Insured; MBIA)	5.88	9/15/09	5,910,000 a	6,351,477
--	------	---------	-------------	-----------

**South Carolina--8.0%**

Greenville County School District, Installment Purchase Revenue (Building Equity Sooner for Tomorrow)	7.32	12/1/28	9,500,000 d,e	11,506,875
Greenville Hospital System, Hospital Facilities Revenue (Insured; AMBAC)	5.50	5/1/26	7,000,000	7,503,790
Medical University of South Carolina, Hospital Facilities Revenue	6.00	7/1/09	5,000,000 a	5,367,500
Richland County, EIR (International Paper Co.) Securing Assets for Education, Installment Purchase Revenue (Berkeley County School District Project)	6.10	4/1/23	6,500,000	7,054,255
	5.13	12/1/30	3,280,000	3,439,769

**Tennessee--3.6%**

Johnson City Health and Educational Facilities Board, Hospital First Mortgage Revenue (Mountain States
---



Edgar Filing: DREYFUS STRATEGIC MUNICIPAL BOND FUND INC - Form N-Q

Health Alliance) Johnson City Health and Educational Facilities Board, Hospital First Mortgage Revenue (Mountain States Health Alliance)	7.50	7/1/25	2,000,000	2,347,540
Memphis Center Revenue Finance Corp., Sports Facility Revenue (Memphis Redbirds)	7.50	7/1/33	4,875,000	5,693,269
Tennessee Housing Development Agency (Homeownership Program)	6.50	9/1/28	6,000,000	5,939,820
<b>Texas--18.5%</b> Alliance Airport Authority Inc., Special Facilities Revenue (American Airlines, Inc. Project)	6.00	1/1/28	1,805,000	1,813,754
Cities of Dallas and Fort Worth, Dallas/Fort Worth International Airport, Facility Improvement Corp., Revenue (Bombardier Inc.)	7.50	12/1/29	5,000,000	5,013,900
Gregg County Health Facilities Development Corp., HR (Good Shephard Medical Center Project) (Insured; Radian)	6.15	1/1/16	3,000,000	3,033,300
Harris County Health Facilities Development Corp., HR (Memorial Hermann Healthcare System)	6.38	10/1/25	2,500,000	2,742,300
Harris County-Houston Sports Authority, Revenue (Third Lien-A-3) (Insured; MBIA)	6.38	6/1/11	7,000,000 a	7,875,280
Katy Independent School District (Permanent School Fund Guaranteed)	0.00	11/15/31	9,685,000	2,702,018
Lubbock Texas Housing Financing Corp., SFMR (Collateralized: FNMA and GNMA)	6.13	2/15/09	11,360,000 a	12,041,827
Sabine River Authority, PCR (TXU Electric Co. Project)	6.70	10/1/30	1,800,000	1,844,136
Sabine River Authority, PCR (TXU Electric Co. Project)	5.50	11/1/11	2,490,000	2,640,570
Texas (Veterans)	6.45	6/1/21	4,900,000	5,233,984
Texas (Veterans Housing Assistance	6.00	12/1/30	3,935,000	4,191,208

Edgar Filing: DREYFUS STRATEGIC MUNICIPAL BOND FUND INC - Form N-Q

Program) (Collateralized; FHA) Texas Department of Housing and Community Affairs, Home Mortgage Revenue (Collateralized: FHLMC, FNMA and GNMA)	6.10	6/1/31	8,510,000	8,962,221
Texas Department of Housing and Community Affairs, Residential Mortgage Revenue (Collateralized: FHLMC, FNMA and GNMA)	9.76	7/2/24	1,450,000 d	1,533,941
Texas Turnpike Authority, Central Texas Turnpike System Revenue (Insured; AMBAC)	5.35	7/1/33	5,265,000	5,409,103
Tomball Hospital Authority, Revenue (Tomball Regional Hospital)	5.25	8/15/42	6,775,000	7,212,326
Tyler Health Facilities Development Corp., HR (East Texas Medical Center Regional Healthcare System Project)	6.00	7/1/25	4,650,000	4,842,138
<b>Utah--4%</b> Utah Housing Corp., SFMR	6.75	11/1/25	5,850,000	5,926,635
<b>Virginia--5.3%</b> Henrico County Industrial Development Authority, Revenue (Bon Secours Health System) Tobacco Settlement Financing Corp. of Virginia, Tobacco	5.00	7/1/37	1,640,000	1,663,714
Settlement Asset-Backed Bonds Virginia Housing Development Authority, Rental Housing	8.18	8/23/27	7,500,000 d	10,182,525
<b>Washington--3.3%</b> Energy Northwest, Revenue (Wind Project) Washington Higher Educational Facilities Authority, Revenue (Whitman College)	5.63	6/1/37	3,810,000	3,987,203
<b>Wisconsin--6.9%</b> Badger Tobacco Asset Securitization Corp., Tobacco Settlement Asset-Backed Bonds Badger Tobacco Asset Securitization Corp., Tobacco Settlement Asset-Backed Bonds	6.20	8/1/24	8,520,000	8,972,838
Energy Northwest, Revenue (Wind Project)	6.00	1/1/07	3,670,000 a	3,807,809
Washington Higher Educational Facilities Authority, Revenue (Whitman College)	5.88	10/1/09	10,000,000 a	10,665,500
Badger Tobacco Asset Securitization Corp., Tobacco Settlement Asset-Backed Bonds Badger Tobacco Asset Securitization Corp., Tobacco Settlement Asset-Backed Bonds	7.35	6/1/27	4,815,000 d,e	5,448,702
Badger Tobacco Asset Securitization Corp., Tobacco Settlement Asset-Backed Bonds	7.00	6/1/28	14,570,000	16,286,637

Edgar Filing: DREYFUS STRATEGIC MUNICIPAL BOND FUND INC - Form N-Q

Wisconsin Health and Educational Facilities Authority, Revenue (Aurora Health Care)	6.40	4/15/33	5,500,000	6,104,670
Wisconsin Health and Educational Facilities Authority, Revenue (Marshfield Clinic)	5.38	2/15/34	2,000,000	2,107,360
<b>Wyoming--3.6%</b>				
Sweetwater County, SWDR (FMC Corp. Project)	5.60	12/1/35	5,000,000	5,264,250
Wyoming Student Loan Corp., Student Loan Revenue	6.20	6/1/24	5,000,000	5,308,850
Wyoming Student Loan Corp., Student Loan Revenue	6.25	6/1/29	5,000,000	5,301,300
<b>U.S. Related--.8%</b>				
Children's Trust Fund of Puerto Rico, Tobacco Settlement Asset-Backed Bonds	0.00	5/15/55	20,000,000	685,600
Puerto Rico Infrastructure Financing Authority, Special Tax Revenue (Insured; AMBAC)	0.00	7/1/35	10,000,000	2,666,000
<b>Total Long-Term Municipal Investments</b> (cost \$578,877,589)				<b>608,630,194</b>
<b>Short-Term Municipal Investments--.8%</b>	<b>Coupon Rate (%)</b>	<b>Maturity Date</b>	<b>Principal Amount (\$)</b>	<b>Value (\$)</b>
<b>Florida--.4%</b>				
University Athletic Association, Inc., Athletic Program Revenue (LOC; SunTrust Bank)	3.55	9/1/06	1,575,000 f	1,575,000
<b>Pennsylvania--.4%</b>				
Geisinger Authority, Health System Revenue (Geisinger Health System) (Liquidity Facility; Wachovia Bank)	3.54	9/1/06	2,000,000 f	2,000,000
<b>Total Short-Term Municipal Investments</b> (cost \$3,575,000)				<b>3,575,000</b>
<b>Total Investments</b> (cost \$582,452,589)			<b>140.1%</b>	<b>612,205,194</b>
<b>Cash and Receivables (Net)</b>			<b>2.5%</b>	<b>10,848,849</b>
<b>Preferred Stock, at redemption value</b>			<b>(42.6%)</b>	<b>(186,000,000)</b>
<b>Net Assets Applicable to Common Shareholders</b>			<b>100.0%</b>	<b>437,054,043</b>

a These securities are prerefunded; the date shown represents the prerefunded date. Bonds which are prerefunded are collateralized by U.S. Government securities which are held in escrow and are used to pay principal and interest on the

## Edgar Filing: DREYFUS STRATEGIC MUNICIPAL BOND FUND INC - Form N-Q

municipal issue and to retire the bonds in full at the earliest refunding date.

- b Non-income producing security; interest payments in default.
- c Purchased on a delayed delivery basis.
- d Inverse floater security--the interest rate is subject to change periodically.  
Securities exempt from registration under Rule 144A of the Securities Act of 1933. These securities may be resold
- e in  
transactions exempt from registration, normally to qualified institutional buyers. At August 31, 2006, these securities  
amounted to \$22,021,097 or 5.0% of net assets applicable to Common Shareholders.
- f Securities payable on demand. Variable interest rate--subject to periodic change.

Securities valuation policies and other investment related disclosures are hereby incorporated by reference to the annual and semi-annual reports previously filed with the Securities and Exchange Commission on Form N-CSR.

### Summary of Abbreviations

<b>ACA</b>	American Capital Access	<b>AGC</b>	ACE Guaranty Corporation
<b>AGIC</b>	Asset Guaranty Insurance Company	<b>AMBAC</b>	American Municipal Bond Assurance Corporation
<b>ARRN</b>	Adjustable Rate Receipt Notes	<b>BAN</b>	Bond Anticipation Notes
<b>BIGI</b>	Bond Investors Guaranty Insurance	<b>BPA</b>	Bond Purchase Agreement
<b>CGIC</b>	Capital Guaranty Insurance Company	<b>CIC</b>	Continental Insurance Company
<b>CIFG</b>	CDC Ixis Financial Guaranty	<b>CMAC</b>	Capital Market Assurance Corporation
<b>COP</b>	Certificate of Participation	<b>CP</b>	Commercial Paper
<b>EDR</b>	Economic Development Revenue	<b>EIR</b>	Environmental Improvement Revenue
<b>FGIC</b>	Financial Guaranty Insurance Company	<b>FHA</b>	Federal Housing Administration
<b>FHLB</b>	Federal Home Loan Bank	<b>FHLMC</b>	Federal Home Loan Mortgage Corporation
<b>FNMA</b>	Federal National Mortgage Association	<b>FSA</b>	Financial Security Assurance
<b>GAN</b>	Grant Anticipation Notes	<b>GIC</b>	Guaranteed Investment Contract
<b>GNMA</b>	Government National Mortgage Association	<b>GO</b>	General Obligation
<b>HR</b>	Hospital Revenue	<b>IDB</b>	Industrial Development Board
<b>IDC</b>	Industrial Development Corporation	<b>IDR</b>	Industrial Development Revenue
<b>LOC</b>	Letter of Credit	<b>LOR</b>	Limited Obligation Revenue
<b>LR</b>	Lease Revenue	<b>MBIA</b>	Municipal Bond Investors Assurance Insurance Corporation
<b>MFHR</b>	Multi-Family Housing Revenue	<b>MFMR</b>	Multi-Family Mortgage Revenue
<b>PCR</b>	Pollution Control Revenue	<b>PILOT</b>	Payment-In-Lieu-Of Taxes
<b>RAC</b>	Revenue Anticipation Certificates	<b>RAN</b>	Revenue Anticipation Notes
<b>RAW</b>	Revenue Anticipation Warrants	<b>RRR</b>	Resources Recovery Revenue
<b>SAAN</b>	State Aid Anticipation Notes	<b>SBPA</b>	Standby Bond Purchase Agreement
<b>SFHR</b>	Single Family Housing Revenue	<b>SFMR</b>	Single Family Mortgage Revenue
<b>SONYMA</b>	State of New York Mortgage Agency	<b>SWDR</b>	Solid Waste Disposal Revenue
<b>TAN</b>	Tax Anticipation Notes	<b>TAW</b>	Tax Anticipation Warrants
<b>TRAN</b>	Tax and Revenue Anticipation Notes	<b>XLCA</b>	XL Capital Assurance

### Item 2. Controls and Procedures.

## Edgar Filing: DREYFUS STRATEGIC MUNICIPAL BOND FUND INC - Form N-Q

(a) The Registrant's principal executive and principal financial officers have concluded, based on their evaluation of the Registrant's disclosure controls and procedures as of a date within 90 days of the filing date of this report, that the Registrant's disclosure controls and procedures are reasonably designed to ensure that information required to be disclosed by the Registrant on Form N-Q is recorded, processed, summarized and reported within the required time periods and that information required to be disclosed by the Registrant in the reports that it files or submits on Form N-Q is accumulated and communicated to the Registrant's management, including its principal executive and principal financial officers, as appropriate to allow timely decisions regarding required disclosure.

(b) There were no changes to the Registrant's internal control over financial reporting that occurred during the Registrant's most recently ended fiscal quarter that have materially affected, or are reasonably likely to materially affect, the Registrant's internal control over financial reporting.

### Item 3. Exhibits.

(a) Certifications of principal executive and principal financial officers as required by Rule 30a-2(a) under the Investment Company Act of 1940.

---

### 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.

Dreyfus Strategic Municipal Bond Fund, Inc.

By: /s/ Stephen E. Canter  
Stephen E. Canter  
President

Date: October 18, 2006

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/ Stephen E. Canter  
Stephen E. Canter  
Chief Executive Officer

Date: October 18, 2006

By: /s/ James Windels  
James Windels  
Chief Financial Officer

Date: October 18, 2006

### EXHIBIT INDEX

(a) Certifications of principal executive and principal financial officers as required by Rule 30a-2(a) under the Investment Company Act of 1940. (EX-99.CERT)

