

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)

Long-Term Municipal Investments--139.3%	Coupon Rate (%)	Maturity Date	Principal Amount (\$)	Value (\$)
Alabama--1.0% Jefferson County, Limited Obligation School Warrants	5.50	1/1/22	4,000,000	4,328,960
Alaska--3.9% 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
Arizona--5%				
Apache County Industrial Development Authority, PCR (Tucson Electric Power Co. Project)	5.85	3/1/28	2,220,000	2,221,154
Arkansas--2.8%				
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
California--5.6%				
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
Colorado--4.5%				
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
Connecticut--4.7%				
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
District of Columbia--3.1%				
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
Florida--4.1%				
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
Georgia--2.6%				
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
Idaho--1.1%				
Idaho Housing and Finance Association, SFMR (Collateralized; FNMA)	6.35	1/1/30	460,000	478,138
Illinois--8.3%				
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
Indiana--1.5%				
Franklin Township School Building Corp., First Mortgage	6.13	7/15/10	6,000,000 a	6,647,280
Louisiana--1.8%				
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
Maryland--1.2%				
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
Massachusetts--3.6%				
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
Michigan--3.2%				
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
Minnesota--1.0%				
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
Mississippi--.7%				
Mississippi Business Finance Corp., PCR (System Energy Resources, Inc. Project)	5.90	5/1/22	3,160,000	3,165,182
Nebraska--.3%				
Nebraska Investment Finance Authority, SFMR	7.92	3/1/26	1,250,000 d,e	1,263,050
Nevada--3.8%				
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)	6.40	1/1/10	8,000,000 a	8,698,480
Washoe County, Water Facility Revenue (Sierra Pacific Power Co. Project)	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 Industrial Development Agency, PILOT Revenue (Yankee Stadium Project) (Insured; FGIC)	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
North Carolina--.6% North Carolina Eastern Municipal Power Agency, Power Systems Revenue	9.50	4/15/14	605,000	826,497
Ohio--5.3% 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
Oklahoma--3.4% 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
Oregon--1.2% 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
Pennsylvania--2.6%				
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
Texas--18.5% 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
Utah--4% Utah Housing Corp., SFMR	6.75	11/1/25	5,850,000	5,926,635
Virginia--5.3% 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
Washington--3.3% Energy Northwest, Revenue (Wind Project) Washington Higher Educational Facilities Authority, Revenue (Whitman College)	5.63	6/1/37	3,810,000	3,987,203
Wisconsin--6.9% 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	
Wyoming--3.6%				
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	
U.S. Related--.8%				
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	
Total Long-Term Municipal Investments				
(cost \$578,877,589)				608,630,194
Short-Term Municipal Investments--.8%				
Coupon Rate (%)	Maturity Date	Principal Amount (\$)	Value (\$)	
Florida--.4%				
University Athletic Association, Inc., Athletic Program Revenue (LOC; SunTrust Bank)				
3.55	9/1/06	1,575,000 f	1,575,000	
Pennsylvania--.4%				
Geisinger Authority, Health System Revenue (Geisinger Health System) (Liquidity Facility; Wachovia Bank)				
3.54	9/1/06	2,000,000 f	2,000,000	
Total Short-Term Municipal Investments				
(cost \$3,575,000)				3,575,000
Total Investments (cost \$582,452,589)		140.1%	612,205,194	
Cash and Receivables (Net)		2.5%	10,848,849	
Preferred Stock, at redemption value		(42.6%)	(186,000,000)	
Net Assets Applicable to Common Shareholders		100.0%	437,054,043	

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

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

