

DREYFUS STRATEGIC MUNICIPAL BOND FUND INC  
Form N-Q  
April 25, 2007  
**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: 2/28/07

---

**FORM N-Q**

**Item 1. Schedule of Investments.**

**STATEMENT OF INVESTMENTS**

**Dreyfus Strategic Municipal Bond Fund, Inc.**  
**February 28, 2007 (Unaudited)**

<b>Long-Term Municipal Investments--143.4%</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				
--	--	--	--	--

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

Warrants	5.50	1/1/22	4,000,000	4,384,640
<b>Alaska--3.8%</b>				
Alaska Housing Finance Corp. (Veterans Mortgage Program)	6.25	6/1/35	4,180,000	4,386,785
Alaska Housing Finance Corp., General Mortgage Revenue (Insured; MBIA)	6.05	6/1/39	11,915,000	12,264,348
<b>Arizona--1.2%</b>				
Apache County Industrial Development Authority, PCR (Tucson Electric Power Co. Project)	5.85	3/1/28	2,220,000	2,221,665
Arizona Health Facilities Authority, Health Care Facilities Revenue (The Beatitudes Campus Project)	5.10	10/1/22	3,000,000	3,067,710
<b>Arkansas--.6%</b>				
Arkansas Development Finance Authority, SFMR (Mortgage Backed Securities Program) (Collateralized: FNMA and GNMA)	6.25	1/1/32	2,610,000	2,661,939
<b>California--6.0%</b>				
California, GO (Various Purpose)	5.50	4/1/14	4,605,000 a	5,154,284
California, GO (Various Purpose)	5.25	11/1/27	4,240,000	4,566,862
California Department of Veteran Affairs, Home Purchase Revenue	5.20	12/1/28	2,950,000	2,952,478
California Health Facilities Financing Authority, Revenue (Cedars-Sinai Medical Center)	6.25	12/1/09	3,750,000 a	4,045,012
California Statewide Communities Development Authority, Sewage and Solid Waste Disposal Facilities Revenue (Anheuser-Busch Project)	4.80	9/1/46	3,500,000	3,538,325
Chula Vista, IDR (San Diego Gas and Electric Co.)	5.00	12/1/27	3,000,000	3,189,810
Silicon Valley Tobacco Securitization Authority, Tobacco Settlement				
<hr/>				
Asset-Backed Bonds (Santa Clara County Tobacco Securitization Corporation)	0.00	6/1/36	15,290,000	3,039,805

**Colorado--3.9%**

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

Colorado Health Facilities Authority, Revenue (American Housing Foundation I, Inc. Project)	8.50	12/1/31	1,970,000	2,112,943
Colorado Housing Finance Authority (Single Family Program) (Collateralized; FHA)	6.60	8/1/32	1,910,000	2,014,019
Denver City and County, Special Facilities Airport Revenue (United Airlines Project)	6.88	10/1/32	2,885,000	2,974,435
Northwest Parkway Public Highway Authority, Revenue	7.13	6/15/41	7,000,000	7,562,590
Salida Hospital District, HR	5.25	10/1/36	2,500,000	2,565,250
<b>Connecticut--4.2%</b>				
Connecticut Development Authority, PCR (Connecticut Light and Power Co. Project)	5.95	9/1/28	9,000,000	9,427,500
Connecticut Resources Recovery Authority (American REF-FUEL Co. of Southeastern Connecticut Project)	6.45	11/15/22	4,985,000	5,068,698
Mohegan Tribe of Indians of Connecticut Gaming Authority, Priority Distribution Payment Public Improvement Revenue	5.38	1/1/11	3,000,000	3,066,510
Mohegan Tribe of Indians of Connecticut Gaming Authority, Priority Distribution Payment Public Improvement Revenue	6.25	1/1/31	1,000,000	1,067,280
<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	9,736,063
Metropolitan Washington Airports Authority, Special Facilities Revenue (Caterair International Corp.)	10.13	9/1/11	4,000,000	4,006,840
<b>Florida--5.0%</b>				
Escambia County, EIR (International Paper Company Project)	5.00	8/1/26	2,300,000	2,334,086
Escambia County, EIR (International Paper Company Project)	5.00	8/1/26	1,825,000	1,852,046
Florida Housing Finance Corp.,				

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

Housing Revenue (Seminole Ridge Apartments) (Collateralized; GNMA)	6.00	4/1/41	6,415,000	6,706,433
Highlands County Health Facilities Authority, HR (Adventist Health System/Sunbelt Obligated Group)	5.25	11/15/36	4,000,000	4,277,560
Orange County Health Facilities Authority, HR (Orlando Regional Healthcare System)	6.00	10/1/09	70,000 a	74,551
Orange County Health Facilities Authority, HR (Orlando Regional Healthcare System)	6.00	10/1/26	3,430,000	3,632,027
Orange County Health Facilities Authority, Revenue (Adventist Health System)	6.25	11/15/12	3,000,000 a	3,371,670
<b>Georgia--2.5%</b>				
Atlanta, Airport Revenue (Insured; FSA)	5.25	1/1/25	3,000,000	3,206,850
Augusta, Airport Revenue	5.45	1/1/31	2,500,000	2,674,050
Georgia Housing and Finance Authority, SFMR	5.60	12/1/32	2,335,000	2,406,334
Savannah Economic Development Authority, EIR (International Paper Co. Project)	6.20	8/1/27	2,670,000	2,906,909
<b>Idaho--.1%</b>				
Idaho Housing and Finance Association, SFMR (Collateralized; FNMA)	6.35	1/1/30	390,000	405,690
<b>Illinois--8.1%</b>				
Chicago, SFMR (Collateralized: FHLMC, FNMA and GNMA)	6.25	10/1/32	1,985,000	1,999,471
Chicago O'Hare International Airport, General Airport Third Lien Revenue (Insured; XLCA)	6.00	1/1/29	5,000,000	5,631,300
Chicago O'Hare International Airport, Special Facilities Revenue (American Airlines Inc. Project)	8.20	12/1/24	5,700,000	5,871,000
Illinois Educational Facilities Authority, Revenue (Northwestern University)	5.00	12/1/38	5,000,000	5,252,450
Illinois Health Facilities Authority, Revenue (Advocate				

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

Health Care Network)	6.13	11/15/10	5,000,000 a	5,419,500
Illinois Health Facilities Authority, Revenue (OSF Healthcare System)	6.25	11/15/09	10,900,000 a	11,722,514
<b>Indiana--1.5%</b>				
Franklin Township School Building				
<hr/>				
Corp., First Mortgage	6.13	7/15/10	6,000,000 a	6,577,200
<b>Louisiana--1.8%</b>				
West Feliciana Parish, PCR (Entergy Gulf States Project)	7.00	11/1/15	3,000,000	3,033,930
West Feliciana Parish, PCR (Entergy Gulf States Project)	6.60	9/1/28	4,700,000	4,744,133
<b>Maryland--1.3%</b>				
Maryland Economic Development Corp., Senior Student Housing Revenue (University of Maryland, Baltimore Project)	5.75	10/1/33	2,550,000	2,569,992
Maryland Industrial Development Financing Authority, EDR (Medical Waste Associates Limited Partnership Facility)	8.75	11/15/10	3,710,000	3,081,860
<b>Massachusetts--3.3%</b>				
Massachusetts Health and Educational Facilities Authority, Revenue (Civic Investments Issue)	9.00	12/15/15	2,000,000	2,444,000
Massachusetts Health and Educational Facilities Authority, Revenue (Partners Healthcare System)	5.75	7/1/32	3,000,000	3,241,770
Massachusetts Housing Finance Agency, SFHR	5.00	12/1/31	6,000,000	6,212,580
Massachusetts Turnpike Authority, Metropolitan Highway System Revenue (Insured; MBIA)	5.00	1/1/37	2,805,000	2,854,172
<b>Michigan--2.9%</b>				
Kent Hospital Finance Authority, Revenue (Metropolitan Hospital Project)	6.00	7/1/35	4,000,000	4,433,720
Michigan Strategic Fund, SWDR (Genesee Power Station Project)	7.50	1/1/21	8,420,000	8,420,589
<b>Minnesota--1.0%</b>				
Saint Paul Housing and				

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

Redevelopment Authority, Hospital Facility Revenue (HealthEast Project)	6.00	11/15/25	1,000,000	1,121,230
Saint Paul Housing and Redevelopment Authority, Hospital Facility Revenue (HealthEast Project)	6.00	11/15/35	3,000,000	3,335,820
<b>Mississippi--.7%</b>				
Mississippi Business Finance Corp., PCR (System Energy Resources, Inc. Project)	5.90	5/1/22	3,160,000	3,193,812
<b>Nebraska--.2%</b>				
<hr/>				
Nebraska Investment Finance Authority, SFMR	8.00	3/1/26	1,000,000 b,c	1,017,540
<b>Nevada--2.6%</b>				
Clark County, IDR (Nevada Power Co. Project)	5.60	10/1/30	3,000,000	3,019,650
Washoe County (Reno-Sparks Convention Center) (Insured; FSA)	6.40	1/1/10	8,000,000 a	8,593,840
<b>New Hampshire--3.3%</b>				
New Hampshire Business Finance Authority, PCR (Public Service Co. of New Hampshire Project) (Insured; MBIA)	6.00	5/1/21	2,690,000	2,806,289
New Hampshire Business Finance Authority, PCR (Public Service Co. of New Hampshire Project) (Insured; MBIA)	6.00	5/1/21	6,000,000	6,259,380
New Hampshire Industrial Development Authority, PCR (Connecticut Light and Power Company Project)	5.90	11/1/16	5,400,000	5,547,906
<b>New Jersey--6.0%</b>				
New Jersey Economic Development Authority, Special Facility Revenue (Continental Airlines, Inc. Project)	6.25	9/15/19	4,620,000	4,792,973
Tobacco Settlement Financing Corporation of New Jersey, Tobacco Settlement Asset-Backed Bonds	7.00	6/1/13	10,095,000 a	11,943,193
Tobacco Settlement Financing Corporation of New Jersey, Tobacco Settlement Asset-Backed Bonds	4.75	6/1/34	5,000,000	4,746,950

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

Tobacco Settlement Financing Corporation of New Jersey, Tobacco Settlement Asset-Backed Bonds	5.00	6/1/41	5,000,000	4,899,200
<b>New York--7.3%</b>				
Hudson Yards Infrastructure Corporation, Hudson Yards Senior Revenue	5.00	2/15/47	5,000,000	5,316,150
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	3,708,990
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	12,176,600
<hr/>				
New York Liberty Development Corporation, Revenue (Goldman Sachs Headquarters Issue)	5.25	10/1/35	5,000,000	5,882,850
New York State Dormitory Authority, Revenue (Marymount Manhattan College) (Insured; Radian)	6.25	7/1/29	4,000,000	4,237,320
New York State Dormitory Authority, Revenue (Suffolk County Judicial Facility)	9.50	4/15/14	605,000	816,060
<b>North Carolina--.6%</b>				
North Carolina Eastern Municipal Power Agency, Power System Revenue	6.70	1/1/19	2,500,000	2,697,225
<b>Ohio--5.1%</b>				
Cuyahoga County, Hospital Facilities Revenue (UHHS/CSAHS-Cuyahoga, Inc. and CSAHS/UHHS-Canton, Inc. Project)	7.50	1/1/30	3,500,000	3,851,680
Cuyahoga County, Hospital Improvement Revenue (The Metrohealth Systems Project)	6.15	2/15/09	10,000,000 a	10,561,600
Ohio Air Quality Development Authority, PCR (Cleveland Electric Illuminating Co. Project) (Insured; ACA)	6.10	8/1/20	2,400,000	2,465,784

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

Ohio Housing Finance Agency, Residential Mortgage Revenue (Mortgage-Backed Securities Program) (Collateralized; GNMA)	6.15	3/1/29	1,720,000	1,766,560
Ohio Water Development Authority, Pollution Control Facilities Revenue (Cleveland Electric Illuminating Co. Project) (Insured; ACA)	6.10	8/1/20	4,000,000	4,109,640
<b>Oklahoma--3.3%</b>				
Oklahoma Development Finance Authority, Revenue (Saint John Health System)	6.00	2/15/29	9,000,000	9,426,060
Oklahoma Industries Authority, Health System Revenue (Obligated Group) (Insured; MBIA)	5.75	8/15/09	2,105,000 a	2,227,237
Oklahoma Industries Authority, Health System Revenue (Obligated Group) (Insured; MBIA)	5.75	8/15/29	2,895,000	3,041,053
<b>Oregon--.5%</b>				
Western Generation Agency, Cogeneration Project Revenue				
(Wauna Cogeneration Project)	5.00	1/1/16	2,110,000	2,182,246
<b>Pennsylvania--3.3%</b>				
Allegheny County Port Authority, Special Transportation Revenue (Insured; MBIA)	6.13	3/1/09	4,750,000 a	5,022,222
Lehman Municipal Trust Receipts (Pennsylvania Economic Development Financing Authority)	7.78	6/1/31	7,000,000 c,d	7,359,205
Pennsylvania Economic Development Financing Authority, Exempt Facilities Revenue (Reliant Energy Seward, LLC Project)	6.75	12/1/36	2,000,000	2,211,360
Pennsylvania Housing Finance Agency, Multi-Family Development Revenue	8.25	12/15/19	241,000	241,641
<b>Rhode Island--.7%</b>				
Rhode Island Health and Educational Building Corp., Higher Educational Facilities Revenue (University of Rhode Island) (Insured; MBIA)	5.88	9/15/09	3,000,000 a	3,190,140



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

**South Carolina--10.1%**

Greenville County School District,

Installment Purchase Revenue

(Building Equity Sooner for

Tomorrow)

7.08

12/1/28

19,000,000 c,d

20,885,845

Greenville Hospital System,

Hospital Facilities Revenue

(Insured; AMBAC)

5.50

5/1/26

7,000,000

7,481,250

Medical University of South

Carolina, Hospital Facilities

Revenue

6.00

7/1/09

5,000,000 a

5,306,500

Richland County,

EIR (International Paper Co.)

6.10

4/1/23

6,500,000

7,091,110

Securing Assets for Education,

Installment Purchase Revenue

(Berkeley County School

District Project)

5.13

12/1/30

3,280,000

3,512,486

**Tennessee--7.3%**

Johnson City Health and

Educational Facilities Board,

Hospital First Mortgage

Revenue (Mountain States

Health Alliance)

7.50

7/1/25

2,000,000

2,337,060

Johnson City Health and

Educational Facilities Board,

Hospital First Mortgage

Revenue (Mountain States

Health Alliance)

7.50

7/1/33

4,875,000

5,681,276

Memphis Center City Revenue

Finance Corp., Sports Facility

Revenue (Memphis Redbirds

Baseball Foundation Project)

6.50

9/1/28

6,000,000

6,030,780

Tennessee Energy Acquisition

Corporation, Gas Project

Revenue

5.25

9/1/23

5,000,000

5,681,550

Tennessee Energy Acquisition

Corporation, Gas Project

Revenue

5.25

9/1/26

9,700,000

11,152,575

Tennessee Housing Development

Agency (Homeownership Program)

6.00

1/1/28

1,575,000

1,588,309

**Texas--21.1%**

Alliance Airport Authority Inc.,

Special Facilities Revenue

(American Airlines, Inc.

Project)

7.50

12/1/29

5,000,000

5,095,000

Austin Convention Enterprises,

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

Inc., Convention Center Hotel Second Tier Revenue	5.75	1/1/34	3,000,000	3,232,230
Cities of Dallas and Fort Worth, Dallas/Fort Worth International Airport, Facility Improvement Corp., Revenue (Bombardier Inc.)	6.15	1/1/16	3,000,000	3,031,080
Gregg County Health Facilities Development Corp., HR (Good Shephard Medical Center Project) (Insured; Radian)	6.38	10/1/10	2,500,000 a	2,746,125
Gulf Coast Industrial Development Authority, Environmental Facilities Revenue (Microgy Holdings Project)	7.00	12/1/36	5,000,000	5,412,650
Harris County Health Facilities Development Corp., HR (Memorial Hermann Healthcare System)	6.38	6/1/11	7,000,000 a	7,780,640
Harris County-Houston Sports Authority, Third Lien Revenue (Insured; MBIA)	0.00	11/15/31	9,685,000	2,944,046
Katy Independent School District (Permanent School Fund Guaranteed)	6.13	2/15/09	10,000,000 a	10,473,500
Lubbock Housing Financing Corp., SFMR (Collateralized: FNMA and GNMA)	6.70	10/1/30	1,625,000	1,647,311
Sabine River Authority, PCR (TXU Electric Co. Project) Texas (Veterans Housing Assistance Program) (Collateralized; FHA)	6.45	6/1/21	4,900,000	5,158,475
Texas (Veterans' Land)	6.10	6/1/31	8,510,000	8,962,136
Texas Department of Housing and	6.00	12/1/30	3,935,000	4,202,580
<hr/>				
Community Affairs, Home Mortgage Revenue (Collateralized: FHLMC, FNMA and GNMA)	9.82	7/2/24	1,300,000 b	1,371,981
Texas Department of Housing and Community Affairs, Residential Mortgage Revenue (Collateralized: FHLMC, FNMA and GNMA)	5.35	7/1/33	5,265,000	5,458,647
Texas Transportation Commission,				

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

GO (Mobility Fund) (Insured; FGIC)	4.50	4/1/35	7,500,000	7,563,375
Texas Turnpike Authority, Central Texas Turnpike System Revenue (Insured; AMBAC)	5.25	8/15/42	6,775,000	7,210,768
Tomball Hospital Authority, Revenue (Tomball Regional Hospital)	6.00	7/1/25	4,650,000	4,847,579
Tyler Health Facilities Development Corp., HR (East Texas Medical Center Regional Healthcare System Project)	6.75	11/1/25	5,850,000	5,904,347
<b>Virginia--5.3%</b>				
Henrico County Industrial Development Authority, Revenue (Bon Secours Health System) (Insured; FSA)	8.08	8/23/27	7,500,000 b	10,410,300
Tobacco Settlement Financing Corporation of Virginia, Tobacco Settlement Asset-Backed Bonds	5.63	6/1/37	3,810,000	4,072,814
Virginia Housing Development Authority, Rental Housing Revenue	6.20	8/1/24	8,520,000	8,982,636
<b>Washington--2.4%</b>				
Washington Higher Educational Facilities Authority, Revenue (Whitman College)	5.88	10/1/09	10,000,000 a	10,551,400
<b>Wisconsin--7.9%</b>				
Badger Tobacco Asset Securitization Corporation, Tobacco Settlement Asset-Backed Bonds	8.81	6/1/27	9,560,000 c,d	10,238,330
Badger Tobacco Asset Securitization Corporation, Tobacco Settlement Asset-Backed Bonds	7.00	6/1/28	14,570,000	16,441,954
Wisconsin Health and Educational Facilities Authority, Revenue (Aurora Health Care, Inc.)	6.40	4/15/33	5,500,000	6,153,675
Wisconsin Health and Educational Facilities Authority, Revenue				
(Marshfield Clinic)	5.38	2/15/34	2,000,000	2,131,680
<b>Wyoming--3.6%</b>				
Sweetwater County, SWDR (FMC Corp. Project)	5.60	12/1/35	5,000,000	5,349,300

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

Wyoming Student Loan Corp., Student Loan Revenue	6.20	6/1/24	5,000,000	5,308,900
Wyoming Student Loan Corp., Student Loan Revenue	6.25	6/1/29	5,000,000	5,299,250
<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	733,800
Puerto Rico Infrastructure Financing Authority, Special Tax Revenue (Insured; AMBAC)	0.00	7/1/35	10,000,000	2,962,400
<b>Total Long-Term Municipal Investments</b> (cost \$602,095,609)				<b>634,631,234</b>

<b>Short-Term Municipal Investment--.0%</b>	<b>Coupon Rate (%)</b>	<b>Maturity Date</b>	<b>Principal Amount (\$)</b>	<b>Value (\$)</b>
<b>Alaska;</b>				
Valdez, Marine Terminal Revenue (Exxon Pipeline Co. Project) (cost \$200,000)	3.55	3/1/07	200,000 <sup>e</sup>	<b>200,000</b>
<b>Total Investments</b> (cost \$602,295,609)			<b>143.4%</b>	<b>634,831,234</b>
<b>Liabilities, Less Cash and Receivables</b>			<b>(1.4%)</b>	<b>(5,997,421)</b>
<b>Preferred Stock, at redemption value</b>			<b>(42.0%)</b>	<b>(186,000,000)</b>
<b>Net Assets Applicable to Common Shareholders</b>			<b>100.0%</b>	<b>442,833,813</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 municipal issue and to retire the bonds in full at the earliest refunding date.
- b Inverse floater security--the interest rate is subject to change periodically.
- c Securities exempt from registration under Rule 144A of the Securities Act of 1933. These securities may be resold in transactions exempt from registration, normally to qualified institutional buyers. At February 28, 2007, these securities amounted to \$39,500,920 or 8.9% of net assets applicable to Common Shareholders.
- d Collateral for floating rate borrowings.
- e 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.

(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/ J. David Officer  
J. David Officer  
President

Date: April 25, 2007

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/ J. David Officer  
J. David Officer  
President

Date: April 25, 2007

By: /s/ James Windels  
James Windels  
Treasurer

Date: April 25, 2007

**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)

---