

ALLIANCEBERNSTEIN NATIONAL MUNICIPAL INCOME FUND

Form N-23C-2

May 19, 2008

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C.

NOTIFICATION OF REDEMPTION OF SECURITIES PURSUANT TO RULE 23c-2 UNDER  
THE INVESTMENT COMPANY ACT OF 1940

Securities Act File No. 333-82894  
Investment Company Act File No. 811-10573

ALLIANCEBERNSTEIN NATIONAL MUNICIPAL INCOME FUND, INC.

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Name of Registrant

1345 AVENUE OF THE AMERICAS, NEW YORK, NY 10105  
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Address of Principal Executive Office

The undersigned registered closed-end investment company hereby notifies the Securities and Exchange Commission that it intends to redeem securities of which it is the issuer, as set forth below in accordance with the requirements of Rule 23c-2 under the Investment Company Act of 1940 (the "Act"), and states that it is filing this notice with the Commission pursuant to permission granted by the Commission staff fewer than 30 days prior to the date set for the redemption.

(1) Title of Class of Securities to be Redeemed:

AUCTION PREFERRED SHARES ("APS") SERIES M, SERIES T, SERIES W, AND  
SERIES TH

(2) Date on Which the Securities are to be Redeemed:

THE APS WILL BE REDEEMED ON THE SECOND BUSINESS DAY PRECEDING THE  
DIVIDEND PAYMENT DATE FOR EACH SERIES AS FOLLOWS: SERIES M ON JUNE 13,  
2008, SERIES T ON JUNE 9, 2008, SERIES W ON JUNE 10, 2008, AND SERIES  
TH ON JUNE 11, 2008.

(3) Applicable Provisions of the Governing Instrument Pursuant to Which  
the Securities are to be Redeemed:

SECTION 11(a) AND (c) OF PART 1 OF THE ARTICLES SUPPLEMENTARY TO THE  
FUND'S ARTICLES OF INCORPORATION.

(4) Number of Shares and the Basis Upon Which the Securities to be  
Redeemed are to be Selected:

THE FUND INTENDS TO REDEEM, BY LOT (AS DETERMINED BY THE DEPOSITORY TRUST  
COMPANY), THE NUMBER OF OUTSTANDING APS SET FORTH BELOW:

| SERIES<br>----- | NUMBER OF SHARES<br>----- |
|-----------------|---------------------------|
| M               | 438                       |
| T               | 270                       |
| W               | 438                       |

TH

438

Please note that this notice serves only to disclose a proposed redemption of each of the APS Series. Such redemption remains subject to the completion of financing.

SIGNATURE

Pursuant to Rule 23c-2 under the Act, the registrant has caused this notification to be duly executed on its behalf in the City of New York and the State of New York on the 19th day of May 2008.

ALLIANCEBERNSTEIN NATIONAL MUNICIPAL INCOME FUND, INC.

By: /s/ Emilie D. Wrapp

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Name: Emilie D. Wrapp

Title: Secretary

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