

ALLIANCE NATIONAL MUNICIPAL INCOME FUND
Form N-Q
March 30, 2007

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

ALLIANCE 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)

Mark R. Manley
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, 2007

Date of reporting period: January 31, 2007

ITEM 1. SCHEDULE OF INVESTMENTS.

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Alliance National Municipal Income Fund
Portfolio of Investments
January 31, 2007 (unaudited)

	Principal Amount (000)	U.S. \$ Value

MUNICIPAL OBLIGATIONS - 160.0%		
Long-Term Municipal Bonds - 159.5%		
Alabama - 6.0%		
Huntsville Hlth Care Auth (Huntsville Hosp Sys) Ser 02B 5.75%, 6/01/32	\$ 6,000	\$ 6,445,560
Jefferson Cnty Ltd Oblig Sch Warrants Ser 04A 5.25%, 1/01/23	1,275	1,351,347
Jefferson Cnty Swr Rev		

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FGIC Ser 99A 5.375%, 2/01/36	2,905	3,022,188
Marshall Cnty Hlth Care Auth (Marshall Cnty Med Ctr) Ser 02A 5.75%, 1/01/32	2,500	2,636,975
Ser 02D 5.75%, 1/01/32	3,000	3,157,500
Montgomery Spl Care Facs Fin Auth (Baptist Health) Ser 04C 5.125%, 11/15/24	1,500	1,547,925
5.25%, 11/15/29	810	879,311

		19,040,806

Alaska - 1.8%		
Alaska Intl Arpt Rev MBIA Ser 03B 5.00%, 10/01/26	1,000	1,044,210
Alaska Mun Bd Bk Auth MBIA Ser 04G 5.00%, 2/15/24 (a)	1,345	1,412,385
Anchorage Waste Wtr Rev MBIA Ser 04 5.125%, 5/01/29	750	793,350
Four Dam Pool Elec Rev Ser 04 5.00%, 7/01/24	1,035	1,071,194
5.25%, 7/01/26	1,385	1,440,012

		5,761,151

Arkansas - 1.2%		
Arkansas Dev Fin Auth SFMR (Mtg Rev) GNMA/ FNMA Ser 02A 5.30%, 7/01/34	3,790	3,880,240

California - 8.4%		
California GO Ser 02 5.25%, 4/01/30	1,000	1,049,110
California State GO Ser 04 5.25%, 4/01/29	2,000	2,125,980
Chula Vista IDR (San Diego Gas) Ser 96A 5.30%, 7/01/21	4,000	4,270,840
Coachella Valley Uni Sch Dist MBIA Ser 03 5.00%, 9/01/31	1,000	1,043,170
Hartnell Comm College MBIA Ser 03A 5.00%, 8/01/27	1,155	1,240,909

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Florida - 22.8%		
Beacon Tradeport CDD		
Ser 02B		
7.25%, 5/01/33	5,550	5,939,055
Brevard Cnty HFA SFMR		
(Mtg Rev) AMT		
GNMA Ser 02C		
5.40%, 3/01/33	785	798,573
Collier Cnty CFD		
(Fiddler's Creek)		
Ser 02A		
6.875%, 5/01/33	2,950	3,110,156
Ser 02B		
6.625%, 5/01/33	2,215	2,310,444
Dade Cnty Arpt Rev		
(Miami Int'l Arpt) AMT		
FGIC Ser 02		
5.375%, 10/01/32	6,040	6,337,832
Florida Ed & Athletic Fac		
(FSU Finl Assist)		
AMBAC Ser 02		
5.00%, 10/01/31	5,000	5,212,000
Florida Hsg Fin Corp MFHR		
(Westminster Apts) AMT		
FSA Ser 02E-1		
5.40%, 4/01/42	3,000	3,085,290
Hamal CDD		
Ser 01		
6.75%, 5/01/31	2,460	2,756,282
Jacksonville Elec Auth		
MBIA Ser 02A		
5.50%, 10/01/41 (a)	20,000	20,060,800

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Lee Cnty Arpt Rev		
(Southwest Fl Intl) AMT		
FSA Ser 00A		
5.75%, 10/01/22 - 10/01/25	9,500	10,141,995
Lee Cnty Hlth Facs Auth Rev		
(Shell Point)		
Ser 99A		
5.50%, 11/15/29	2,500	2,562,125
Miami Beach Hlth Facs Auth Hosp Rev		
(Mount Sinai Med Ctr)		
Ser 04		
6.75%, 11/15/24 (b)	2,000	2,259,340
Midtown Miami CDD		
Ser 04A		
6.00%, 5/01/24	2,500	2,695,800
Miromar Lakes CDD		
Ser 00A		
7.25%, 5/01/12	1,335	1,398,239
Orange Cnty Hospital Rev		
(Orlando Regional)		
Ser 02		
5.75%, 12/01/32	1,400	1,539,776
Pinellas Cnty HFA SFMR		

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(Mtg Rev) AMT GNMA/ FNMA Ser 02A 5.40%, 3/01/32	820	837,450
Village CDD Ser 03A 6.00%, 5/01/22	815	857,331
		----- 71,902,488 -----
Georgia - 2.2% Cartersville Dev Auth AMT (Anheuser Busch Proj) Ser 02 5.95%, 2/01/32	2,510	2,708,189
Georgia HFA SFMR (Mtg Rev) AMT Ser 02A-02 5.60%, 12/01/32	4,235	4,355,147
		----- 7,063,336 -----
Hawaii - 0.7% Hawaii State Dept of Budget & Fin Spl Purp Rev (Elec Co & Subsidiary Prog) XLCA Ser 03B 5.00%, 12/01/22	2,000	2,067,240
Illinois - 21.4% Bolingbrook Go FGIC Ser 02A 5.375%, 1/01/38	5,000	5,349,250
Chicago Arpt Rev (O'Hare Int'l Arpt) XLCA Ser 03B-1 5.25%, 1/01/34	1,760	1,865,389
Chicago Arpt Rev (O'Hare Int'l Arpt) AMT MBIA 5.375%, 1/01/32	15,000	15,631,650
Chicago GO Prerefunded FGIC Ser 00C 5.50%, 1/01/40	9,135	9,712,697
Chicago GO Unrefunded FGIC Ser 00C 5.50%, 1/01/40	5,450	5,735,689
Chicago Il Increment Allocation 7.46%, 2/15/26	1,900	2,032,069
Chicago Parking Rev (Lakefront Millenium) MBIA Ser 98 5.125%, 1/01/28	8,600	8,977,110
Chicago Sales Tax Rev FGIC Ser 98 5.25%, 1/01/28	5,710	5,918,415
Cook Cnty Sch Dist		

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5.25%, 7/15/16 - 7/15/17	2,835	3,034,402
Louisiana HFA SFMR (Mtg Rev) Amt GNMA/ FNMA Ser 02C		
5.60%, 6/01/33 (d)	1,290	1,302,823
New Orleans GO MBIA Ser 05		
5.00%, 12/01/29	2,700	2,825,280
New Orleans Ltd. Tax MBIA		
5.00%, 3/01/18	1,625	1,718,876

		9,252,328

Massachusetts - 3.1%		
Massachusetts GO Ser 02C		
5.25%, 11/01/30	1,780	1,905,223
Massachusetts GO Prerefunded Ser 02C		
5.25%, 11/01/30	3,220	3,446,527
Massachusetts Hlth & Ed Fac Hosp Rev (Berkshire Hlth Sys) RADIANT Ser 01E		
5.70%, 10/01/25	2,000	2,161,400
Massachusetts Hlth & Ed Fac Hosp Rev (Cape Cod Healthcare) RADIANT Ser 01C		
5.25%, 11/15/31	2,100	2,207,919

		9,721,069

Michigan - 5.0%		
Detroit Tax Increment (Diamler/Chrysler Assembly Plant) Ser 98A		
5.50%, 5/01/21	1,615	1,565,807
Kent Hosp Fin Auth (Metropolitan Hospital Proj) Ser 05A		
5.75%, 7/01/25	770	828,335
Michigan State Hosp Fin Auth (Marquette Gen Hosp Oblig Grp) Ser 05A		
5.00%, 5/15/26	1,215	1,236,336
Michigan Strategic Fund (Detroit Edison) AMT XLCA Ser 02C		
5.45%, 12/15/32	5,000	5,313,450
Plymouth Ed Ctr Charter Sch Pub Sch Academy Rev Ref Ser 05		
5.125%, 11/01/23	2,140	2,139,700
Saginaw Hosp Fin Auth (Convenant Med Ctr) Ser 00F		

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6.50%, 7/01/30	4,410	4,812,280

		15,895,908

Minnesota - 0.2%		
St. Paul Hsg & Redev Auth Hosp Rev (Healtheast Proj) Ser 05 6.00%, 11/15/25	500	548,490

Missouri - 0.4%		
Missouri SFMR (Mortgage Rev) AMT GNMA/ FNMA Ser 02A-1 5.58%, 9/01/32 (d)	1,360	1,369,302

Nevada - 15.4%		
Carson City Hosp Rev (Carson-Tahoe Hosp Proj) RADIAN Ser 03A 5.00%, 9/01/23	2,600	2,662,764
Clark Cnty Arpt Rev FGIC Ser 01B 5.25%, 7/01/34	11,920	12,619,585
Nevada Dept Bus & Ind (Las Vegas Monorail Proj) AMBAC Ser 00 5.625%, 1/01/32	11,720	12,553,058
Reno Cap Improvement Rev FGIC Ser 02 5.375%, 6/01/32	4,710	5,064,145
Reno Cap Improvement Rev Unrefunded FGIC Ser 02 5.375%, 6/01/32	2,790	2,958,376
Truckee Meadows Wtr Auth FSA Ser 01A 5.25%, 7/01/34	12,000	12,704,280

		48,562,208

New Hampshire - 1.5%		
New Hampshire Hlth & Ed Fac Hosp Rev (Covenant Med Ctr) Ser 02 6.125%, 7/01/31	4,200	4,554,144

New Jersey - 1.9%		
Morris-Union Jointure Commn COP RADIAN Ser 04 5.00%, 5/01/24	5,185	5,397,689
New Jersey Eco Dev Auth Rev (Sch Facs Constr) Ser 05 5.25%, 3/01/25	500	535,615

		5,933,304

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New York - 0.6%		
New York City GO		
Ser 04G		
5.00%, 12/01/23	1,600	1,676,880
New York State HFA		
(Eco Dev & Hsg)		
FGIC Ser 05A		
5.00%, 9/15/25	300	316,764

		1,993,644

North Carolina - 0.7%		
Charlotte NC Arpt Rev		
MBIA Ser 04A		
5.25%, 7/01/24	1,895	2,037,921

North Dakota - 0.9%		
North Dakota HFA SFMR		
(Mtg Rev) AMT		
Ser 02		
5.65%, 1/01/34	1,255	1,288,935
Ward Cnty ND Health Care Fac		
(Trinity Health)		
5.125%, 7/01/20	1,575	1,649,750

		2,938,685

Ohio - 3.4%		
Cleveland Cuyahoga Port Auth		
Ser 01		
7.35%, 12/01/31	5,000	5,369,450
Fairfield Cnty Hosp Rev		
(Fairfield Med Ctr Proj)		
RADIAN Ser 03		
5.00%, 6/15/22 - 6/15/24	3,955	4,058,659
Port Auth of Columbiana Cnty Swr		
(Apex Environmental LLC) AMT		
Ser 04A		
7.125%, 8/01/25	1,340	1,357,835

		10,785,944

Oregon - 1.1%		
Forest Grove Rev		
(Ref & Campus Impt Pacific Proj A)		
RADIAN Ser 05A		
5.00%, 5/01/28	3,340	3,467,655

Pennsylvania - 3.2%		
Alleghany Cnty IDA		
5.00%, 9/01/21	500	506,105
Montgomery Cnty IDA Rev		
(Whitemarsh Continuing Care Ret Comm)		
6.00%, 2/01/21	875	923,956
Pennsylvania Eco Dev Auth		

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(30th St Station) AMT ACA Ser 02 5.875%, 6/01/33	2,050	2,213,283
Pennsylvania Trpk Transp Rev AMBAC Ser 01 5.00%, 7/15/41	2,000	2,117,540
Philadelphia Auth IDR (Leadership Learning Partners) Ser 05A 5.25%, 7/01/24	1,150	1,153,208
Philadelphia Hosp Rev (Temple Univ Hosp) Ser 93A 6.625%, 11/15/23	3,000	3,024,090

		9,938,182

Puerto Rico - 1.3% Puerto Rico Comwlth GO (Pub Impt) 5.25%, 7/01/23 Ser 01A 5.50%, 7/01/19	2,050 1,205	2,214,103 1,344,081
Puerto Rico Comwlth Govt Dev Bank (Sr Notes) Ser 06B 5.00%, 12/01/15	500	530,720

		4,088,904

Rhode Island - 1.3% Rhode Island Hlth & Ed Bldg Corp Rev (Times2 Academy) Ser 04 5.00%, 12/15/24	4,100	4,206,928

South Carolina - 1.8% Dorchester Cnty Sch Dist No 2 ASSURED GTY 5.00%, 12/01/29	800	838,552

Newberry Investing In Childrens Ed (Newberry Cnty Sch Dist Proj) ASSURED GTY Ser 05 5.00%, 12/01/27 Ser 05 5.00%, 12/01/30	3,890 385	4,055,986 392,681
Scago Edl Facs Corp For Sch RADIAN 5.00%, 12/01/21	500	521,660

		5,808,879

Tennessee - 1.1% Johnson City Hlth & Ed Facs Hosp Rev (First Mtg - MTN Sts Hlth) Ser 06A		

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Seguin High Ed Fac Rev (Texas Lutheran University Proj) Ser 04 5.25%, 9/01/33	1,250	1,276,563
Texas GO AMT Ser 02A 5.50%, 8/01/41	9,470	10,067,841

		69,321,164

Utah - 0.8%		
Davis Cnty Sales Tax Rev AMBAC Ser 03B 5.25%, 10/01/23	1,000	1,065,530
Utah Hsg Corp MFHR (Bluffs Apts Proj) AMT GNMA Ser 02A 5.60%, 7/20/30	1,480	1,553,467

		2,618,997

Virginia - 3.3%		
Fauquier Cnty IDA Hosp Rev (Fauquier Hospital) Asset Gty RADIANT Ser 02 5.25%, 10/01/31	8,500	8,947,865
Pocahontas Pkwy Assoc Toll Rd Rev (Cap Appreciation) Sr Ser 98B Zero Coupon, 8/15/15	2,250	1,462,657

		10,410,522

Washington - 4.2%		
King Cnty Swr Rev FSA Ser 02A 5.25%, 1/01/32	3,000	3,135,510
Twenty-Fifth Ave Pptys (University of Washington) MBIA Ser 02 5.25%, 6/01/33	9,750	10,223,655

		13,359,165

Wisconsin - 7.1%		
Wisconsin Hlth & Ed Fac Auth Rev (Bell Tower Residence Proj) Ser 05 5.00%, 7/01/20 - 7/01/25	1,485	1,524,807
Wisconsin Hlth & Ed Fac Hosp Rev (Ministry Hlth Care) MBIA Ser 02A 5.25%, 2/15/32	13,615	14,339,591
Wisconsin Hsg Auth SFMR (Mtg Rev) AMT MBIA		

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5.60%, 5/01/33 Ser 02A	4,885	5,082,061
5.50%, 9/01/32	1,590	1,599,365

		22,545,824

Total Long-Term Municipal Bonds (cost \$477,659,082)		504,101,397

Short-Term Municipal Notes - 0.5%		
District Of Columbia - 0.5%		
District of Columbia		
3.61%, 10/01/34 (e)		
(cost \$1,500,000)	1,500	1,500,000

Total Investments - 160.0%		
(cost \$479,159,082)		505,601,397
Other assets less liabilities - 1.7%		5,386,360
Preferred Stock at redemption value - (61.7)%		(195,000,000)

Net Assets Applicable to Common Shareholders - 100.0% (f)		\$ 315,987,757

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	
Citigroup	\$ 6,500	11/10/26	3.388%	BMA	\$ 82,320
JPMorgan Chase	18,100	11/10/11	BMA	3.482%	(99,228)
Merrill Lynch	3,000	7/30/26	4.090%	BMA	(42,182)
Merrill Lynch	6,500	8/09/26	4.063%	BMA	(71,717)
Merrill Lynch	7,100	11/15/26	4.378%	BMA	(352,369)

- (a) Position, or a portion thereof, has been segregated to collateralize interest rate swaps.
- (b) Private Placement
- (c) Indicates a security that has a zero coupon that remains in effect until a predetermined date at which time the stated coupon rate becomes effective until final maturity.
- (d) Variable rate coupon, rate shown as of January 31, 2007.
- (e) Variable Rate Demand Notes (VRDN) are instruments whose interest rates change on a specific date (such as coupon date or interest payment date) or whose interest rates vary with changes in a designated base rate (such as the prime interest rate). This instrument is payable on demand and is secured by letters of credit or other credit support agreements from major banks.
- (f) Portfolio percentages are calculated based on net assets applicable to common shareholders.

Glossary:

ACA	- American Capital Access Financial Guaranty Corporation
AMBAC	- American Bond Assurance Corporation
AMT	- Alternative Minimum Tax (subject to)
ASSURED GTY	- Assured Guaranty
BMA	- Bond Market Association
CDD	- Community Development District
CFD	- Community Facilities District
COP	- Certificate of Participation
FGIC	- Financial Guaranty Insurance Company
FNMA	- Federal National Mortgage Association
FSA	- Financial Security Assurance Inc.
GNMA	- Government National Mortgage Association
GO	- General Obligation
HFA	- Housing Finance Authority
IDA	- Industrial Development Authority/Agency
IDR	- Industrial Development Revenue
MBIA	- Municipal Bond Investors Assurance
MFHR	- Multi-Family Housing Revenue
MTN	- Medium Term Note
RADIAN	- Radian Group, Inc.
SFMR	- Single Family Mortgage Revenue
XLCA	- XL Capital Assurance Inc.

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): Alliance National Municipal Income Fund, Inc.

By: /s/ Marc O. Mayer

Marc O. Mayer
President

Date: March 26, 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/ Marc O. Mayer

Marc O. Mayer
President

Date: March 26, 2007

By: /s/ Joseph J. Mantineo

Joseph J. Mantineo
Treasurer and Chief Financial Officer

Date: March 26, 2007

CERTIFICATIONS

I, Marc O. Mayer, certify that:

1. I have reviewed this report on Form N-Q of Alliance National Municipal Income Fund, Inc.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the schedules of investments included in this

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report fairly present in all material respects the investments of the registrant as of the end of the fiscal quarter for which the report is filed;

4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Rule 30a-3(c) under the Investment Company Act of 1940) and internal control over financial reporting (as defined in Rule 30a-3(d) under the Investment Company Act of 1940) for the registrant and have:

(a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

(b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

(c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of a date within 90 days prior to the filing date of this report, based on such evaluation; and

(d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

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5. The registrant's other certifying officer(s) and I have disclosed to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

(a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize, and report financial information; and

(b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

/s/ Marc O. Mayer

Marc O. Mayer
President

Date: March 26, 2007

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CERTIFICATIONS

I, Joseph J. Mantineo, certify that:

1. I have reviewed this report on Form N-Q of Alliance National Municipal Income Fund, Inc.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the schedules of investments included in this report fairly present in all material respects the investments of the registrant as of the end of the fiscal quarter for which the report is filed;

4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Rule 30a-3(c) under the Investment Company Act of 1940) and internal control over financial reporting (as defined in Rule 30a-3(d) under the Investment Company Act of 1940) for the registrant and have:

(a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

(b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

(c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of a date within 90 days prior to the filing date of this report, based on such evaluation; and

(d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

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5. The registrant's other certifying officer(s) and I have disclosed to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

(a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize, and report financial information; and

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(b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

/s/ Joseph J. Mantineo

Joseph J. Mantineo
Treasurer and Chief Financial Officer

Date: March 26, 2007