UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934 (Amendment No.)

Dreyfus Strategic Municipal Bond Fund Inc

(Name of Issuer)

Auction Rate Preferred

- ----- (Title of Class of Securities)

26202F206

(See Item 2(e))

- ----- (CUSIP Number)

December 31, 2009

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

[X] Rule 13d-1(b) [_] Rule 13d-1(c) [_] Rule 13d-1(d)

* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

CUSIP No. 26202F206

	I.R.S. I	DENTIF	TING PERSONS ICATION NO. OF ABOVE PERSONS (ENTI America Corporation 56-0906609	TIES ONLY)			
			OPRIATE BOX IF A MEMBER OF A GROUP	(a) [_] (b) [_]			
3. SEC USE ONLY							
4. CITIZENSHIP OR PLACE OF ORGANIZATION							
SHARES BENEFICIALLY OWNED BY EACH REPORTING		5. SOLE VOTING POWER					
			0				
		6.	SHARED VOTING POWER				
			865				
		7.	SOLE DISPOSITIVE POWER				
			0				

9. AGGREGA	TE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON		
	865		
.0. CHECK BO	DX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SH	ARES	[_]
1. PERCENT	OF CLASS REPRESENTED BY AMOUNT IN ROW (9)		
	11.6%		
2. TYPE OF	REPORTING PERSON		
	HC		
USIP No. 2620			
. NAMES OF	F REPORTING PERSONS IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)		
Ме	errill Lynch, Pierce, Fenner & Smith, Inc. 13-5674085		
CHECK TH	HE APPROPRIATE BOX IF A MEMBER OF A GROUP	(a)	 [_] [_]
3. SEC USE	ONLY		
. CITIZENS	SHIP OR PLACE OF ORGANIZATION		
	Delaware		
	5. SOLE VOTING POWER		
	0		
	6. SHARED VOTING POWER		
SHARES BENEFICIALLY DWNED BY EACH	314		
REPORTING PERSON WITH	7. SOLE DISPOSITIVE POWER		
	0		
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	314		
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10. CHECK BO	TE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 314 OX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHA OF CLASS REPRESENTED BY AMOUNT IN ROW (9)		

_____ NAMES OF REPORTING PERSONS 1. I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY) Bank of America, N.A. 94-1687665 2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) [_] (b) [] _ _____ 3. SEC USE ONLY 4. CITIZENSHIP OR PLACE OF ORGANIZATION United States _ _____ 5. SOLE VOTING POWER 0 _____ NUMBER OF 6. SHARED VOTING POWER SHARES BENEFICIALLY 551 OWNED BY EACH REPORTING _____ PERSON WITH SOLE DISPOSITIVE POWER 0 _____ 8. SHARED DISPOSITIVE POWER 551 _____ 9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 551 10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES [] 11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 7.4% _____ 12. TYPE OF REPORTING PERSON BK _____ CUSIP No. 26202F206 Item 1(a). Name of Issuer: Dreyfus Strategic Municipal Bond Fund Inc Item 1(b). Address of Issuer's Principal Executive Offices: 200 Park Avenue New York, NY 10166 Item 2(a). Names of Person Filing: Bank of America Corporation ("Bank of America") Merrill Lynch, Pierce, Fenner & Smith, Inc. ("MLPFS") Bank of America, N.A. ("BANA") Item 2(b). Address of Principal Business Office, or if None, Residence: The address of the principal business office of Bank of America and BANA is: Bank of America Corporate Center

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100 North Tryon Street Charlotte, North Carolina 28255

The address of the principal business office of MLPFS is:

4 World Financial Center 250 Vesey Street New York, New York 10080

Item 2(c). Citizenship:

See Item 4 of Cover Pages

Item 2(d). Title of Class of Securities:

Auction Rate Preferred

Item 2(e). CUSIP Numbers:

26202F206

- Item 3: If This Statement is Filed Pursuant to Rule 13d-1(b), or 13d-2(b) or (c), Check Whether the Person Filing Is a:
 - (a) [_] Broker or dealer registered under Section 15 of the Exchange Act;
 - (b) [] Bank as defined in Section 3(a)(6) of the Exchange Act;
 - (c) [_] Insurance company as defined in Section 3(a)(19) of the Exchange Act;

 - (e) [_] An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E);
 - (f) [_] An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F);
 - (g) [X] A parent holding company or control person in accordance with Rule 13d-1(b) (1) (ii) (G);
 - (h) [_] A savings association as defined in Section 3(b) of the Federal

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Deposit Insurance Act;

(i) [_] A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act;

(j) [_] Group, in accordance with Rule 13d-1(b)(1)(ii)(J).

Item 4. Ownership.

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

With respect to the beneficial ownership of the reporting person, see Items 5 through 11 of the cover pages to this Schedule 13G, which are incorporated herein by reference.

The number of shares reported herein represents combined holdings in multiple series of auction rate preferred securities of the issuer, which are treated herein as one class of securities in accordance with the Securities and Exchange Commission's Auction Rate Securities Global Exemptive Relief no action letter issued on September 22, 2008.

(a) Amount beneficially owned:

See Item 9 of Cover Pages

(b) Percent of class:

See Item 11 of Cover Pages

- (c) Number of shares as to which the person has:
 - (i) Sole power to vote or to direct the vote:

- (ii) Shared power to vote or to direct the vote:
- (iii) Sole power to dispose or to direct the disposition of:
- (iv) Shared power to dispose or to direct the disposition of:
- See Items 5-8 of Cover Pages

Item 5. Ownership of Five Percent or Less of a Class.

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than 5 percent of the class of securities, check the following []

Item 6. Ownership of More Than Five Percent on Behalf of Another Person.

Not Applicable

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company.

With respect to the beneficial ownership of the reporting person, see Items 5 through 11 of the cover pages to this Schedule 13G, which are incorporated herein by reference.

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Item 8. Identification and Classification of Members of the Group.

Not Applicable

Item 9. Notice of Dissolution of Group.

Not Applicable

Item 10. Certifications.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURES

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: January 19, 2010

Bank of America Corporation Bank of America, N.A.

By: /s/ Angelina L. Richardson Name: Angelina L. Richardson Title: Vice President

Merrill Lynch, Pierce, Fenner & Smith, Inc.

By: /s/ Robert M. Shine

Name: Robert M. Shine Title: Attorney-In-Fact The undersigned hereby agree that they are filing this statement jointly pursuant to Rule 13d-1(k)(1). Each of them is responsible for the timely filing of such Schedule 13G and any amendments thereto, and for the completeness and accuracy of the information concerning such person contained therein; but none of them is responsible for the completeness or accuracy of the information concerning the other persons making the filing, unless such person knows or has reason to believe that such information is inaccurate.

In accordance with Rule 13d-1(k)(1) promulgated under the Securities and Exchange Act of 1934, as amended, the undersigned hereby agree to the joint filing with each other on behalf of each of them to such a statement on Schedule 13G with respect to the common stock beneficially owned by each of them. This Joint Filing Agreement shall be included as an exhibit to such Schedule 13G.

Dated: January 19, 2010

Bank of America Corporation Bank of America, N.A.

By: /s/ Angelina L. Richardson Angelina L. Richardson Vice President

Merrill Lynch, Pierce, Fenner & Smith, Inc.

By: /s/ Robert M. Shine

Robert M. Shine Attorney-In-Fact