BNY MELLON STRATEGIC MUNICIPAL BOND FUND, INC.

FORM 40-17F2

(Certificate of accounting of securities and similar investments in the custody of management investment companies filed pursuant to Rule 17f-2)

Filed 09/28/26

Address	C/O BNY MELLON INVESTMENT ADVISER, INC. 240 GREENWICH STREET NEW YORK, NY, 10286
Telephone	212-922-6400
CIK	0000855887
Symbol	DSM
SIC Code	0000 - Unknown
Industry	Closed End Funds
Sector	Financials
Fiscal Year	11/30

U.S. Securities and Exchange Commission

Washington, D.C. 20549

FORM N-17f-2

Certificate of Accounting of Securities and Similar
Investments in the Custody of
Management Investment Companies
Pursuant to Rule 17f-2 [17 CFR 270.17f-2]

1. Investment Company Act File Number: Date Examination completed:

811-05877 June 30, 2026

2. State Identification Number:

AL	AK	AZ	AR	CA	CO
CT	DE	DC	FL	GA	HI
ID	IL	IN	IA	KS	KY
LA	ME	MD	MA	MI	MN
MS	MO	MT	NE	NV	NH
NJ	NM	NY	NC	ND	OH
OK	OR	PA	RI	SC	SD
TN	TX	UT	VT	VA	WA

WV WI WY PUERTO RICO
Other (specify):

3.Exact name of investment company as specified in registration statement:

BNY Mellon Strategic Municipal Bond Fund, Inc.

4.Address of principal executive office: (number, street, city, state, zip code)
240 Greenwich Street, New York, New York, 10286

Independent Accountant's Report

The Board of Directors of
BNY Mellon Strategic Municipal Bond Fund, Inc.

We have examined management's assertion, included
in the accompanying Report of Management on Compliance
with Certain Provisions of the Investment
Company Act of 1940, that
BNY Mellon Strategic Municipal Bond Fund, Inc.
(the Company)

complied with the requirements of
subsections (b) and (c) of Rule 17f-2 under the Investment
Company Act of 1940 (the Act) as of June 30, 2026.

Management is responsible for its assertion about compliance with the requirements of subsections (b) and (c) of Rule 17f-2 of the Act (the specified requirements). Our responsibility is to express an opinion on management's assertion about the Company's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants ("AICPA"). Those standards require that we
plan and perform the examination to obtain reasonable assurance about whether management's assertion about compliance with the specified requirements is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about whether management's assertion is fairly stated, in all material respects. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent of
BNY Mellon Strategic Municipal Bond Fund, Inc. and to meet our other ethical responsibilities, as applicable for examination engagements set forth in the Preface: Applicable to All Members and Part 1 : Members in Public Practice of the Code of Professional Conduct established by the AICPA.

Included among our procedures were the
following tests performed as of June 30, 2026 (the examination date we selected without prior notice to management) and with respect to agreement of security

purchases and sales or maturities, for the period from March 1, 2026 (the immediate date after our last examination), through June 30, 2026:

-Confirmation of all securities held by institutions in book entry form (e.g., the Federal Reserve Bank of Kansas City, the Depository Trust Company and various sub-custodians);

-Confirmation of all securities hypothecated, pledged, placed in escrow or out for transfer with brokers, pledgees, transfer agents or securities lending administrators;

-Reconciliation of all such securities to the books and records of the Company and The Bank of New York (the Custodian);

-Confirmation of all repurchase agreements with brokers/banks and agreement of underlying collateral with The Bank of New York (the Custodian) records, if any; and

-Agreement of 1 security purchase and 1 security sale or maturity, if occurred, since our last report from the books and records of the Company to corresponding bank statements.

We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Company's compliance with specified requirements.

In our opinion, management's assertion that BNY Mellon Strategic Municipal Bond Fund, Inc. complied with the requirements of subsections (b) and (c) of Rule 17f-2 of the Act as of June 30, 2026, with respect to securities reflected in the investment account of the Company is fairly stated, in all material respects.

This report is intended solely for the information and use of management and the Board of Directors of BNY Mellon Strategic Municipal Bond Fund, Inc. and the Securities and Exchange Commission and is not intended to be and should not be used by anyone other than these specified parties.

/s/ERNST & YOUNG LLP

New York, New York
September 28, 2026

Report of Management on Compliance with
Certain Provisions
of the Investment Company Act of 1940

September 28, 2026

We, as members of management of BNY Mellon Strategic Municipal Bond Fund, Inc. (the Company), are responsible for complying with the requirements of subsections (b) and (c) of Rule 17f-2, "Custody of Investments by Registered Management Investment Companies," of the Investment Company Act of 1940 ("the Act"). We are also responsible for establishing and maintaining effective internal controls over compliance with those requirements. We have performed an evaluation of the Company's compliance with the requirements of subsections (b) and (c) of Rule 17f-2 as of June 30, 2026 and from March 1, 2026 through June 30, 2026.

Based on this evaluation, we assert that the Company was in compliance with the requirements of subsections (b) and (c) of Rule 17f-2 of the Act as of June 30, 2026 and from March 1, 2026 through June 30, 2026, with respect to securities reflected in the investment account of the Company.

BNY Mellon Strategic Municipal Bond Fund, Inc.

By:

/s/Jim Windels
Jim Windels,
Treasurer
BNY Mellon Investment Adviser, Inc.