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ACM INCOME FUND INC  
Form N-PX  
August 31, 2006

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM N-PX

ANNUAL REPORT OF PROXY VOTING RECORD OF  
REGISTERED MANAGEMENT INVESTMENT COMPANIES

Investment Company Act file number: 811-05207

ACM Income Fund, Inc.  
(Exact name of registrant as specified in charter)

Alliance Capital Management L.P.  
1345 Avenue of the Americas, New York, New York 10105  
(Address of Principal Executive Office) (Zip Code)

Registrant's Telephone Number, including Area Code:  
(800) 221-5672

MARK R. MANLEY  
Alliance Capital Management L.P.  
1345 Avenue of the Americas  
New York, New York 10105  
(Name and address of agent for service)

Copies of communications to:  
Patricia A. Poglinco  
Seward & Kissel LLP  
One Battery Park Plaza  
New York, New York 10004

Date of fiscal year end: December 31

Date of reporting period: July 1, 2005 - June 30, 2006

Item 1. Proxy Voting Record.

\*\*\*\*\* FORM N-Px REPORT \*\*\*\*\*

ICA File Number: 811-05207  
Reporting Period: 07/01/2005 - 06/30/2006  
ACM Income Fund, Inc.

===== ACM INCOME FUND, INC. =====

The registrant did not receive any proxy solicitations relating to its portfolio securities and, therefore, did not vote any proxies during the reporting period.

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===== END NPX REPORT

SIGNATURES

Pursuant to the requirements of 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: ACM Income Fund, Inc.

By: Marc O. Mayer\*

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Chief Executive Officer

Date: August 29, 2006

\*By: /s/ Emilie D. Wrapp

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Emilie D. Wrapp  
Secretary