

SECURITIES AND EXCHANGE COMMISSION

FORM 24F-2NT

Registration of securities by certain investment companies. Declaration of election Rule 24f-2 notice.

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FILER

NATIONAL MUNICIPAL TRUST SERIES 188

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Type: **24F-2NT** | Act: **33** | File No.: **333-11621** | Film No.: **99573700**

Mailing Address

*C/O PRUDENTIAL
SECURITIES INC
ONE NEW YORK PLAZA
NEW YORK NY 10292*

Business Address

*C/O PRUDENTIAL
SECURITIES INC
ONE NEW YORK PLAZA
NEW YORK NY 10292*

Securities and Exchange Commission
Washington, D.C. 20549
FORM 24F-2
Annual Notice of Securities Sold
Pursuant to Rule 24f-2

1. Name and address of issuer:

Prudential Securities Incorporated
One Seaport Plaza
New York, NY 10292

2. Name of each series or class of funds for which this notice is filed:

National Municipal Trust Series 188

3. Investment Company Act File Number:

811-2345

Securities Act File Number:

333-11621

4(a). Last day of fiscal year for which this notice is filed:

December 31, 1998

4(b). Check box if this notice is being filed late (i.e., more than 90 days after the end of the issuer's fiscal year).

[]

Note: if the Form is being filed more than 90 days after the end of the issuer's fiscal year, interest must be paid

on the registration fee due.

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4(c). Check box if this is the last time the issuer will be filing this Form.

[]

5. Calculation of registration fee:

- (i). Aggregate sale price of securities sold during the fiscal year pursuant to section 24(f): \$1,821,157.00
- (ii). Aggregate price of securities redeemed or repurchased during the fiscal year: \$1,821,157.00
- (iii). Aggregate price of securities redeemed or repurchased during any prior fiscal year ending no earlier than October 11, 1995 that were not previously used to reduce registration fees payable to the Commission: \$ 0
- (iv). Total available redemption credits [add Items 5(ii) and 5(iii)]: \$1,821,157.00
- (v). Net sales -- if Item 5(i) is greater than Item 5(iv) [subtract Item 5(iv) from Item 5(i)]: \$ 0
- (vi). Redemption credits available for use in future years if Item 5(i) is less than Item 5(iv) [subtract Item 5(iv) from Item 5(i)]: \$ 0
- (vii). Multiplier for determining registration

(viii). Registration fee due [multiply Item 5(v) by Item 5(vii)] (enter "0" if no fee is due): \$ 0

6. N/A

7. Interest due -- if this Form is being filed more than 90 days after the end of the issuer's fiscal year (see instruction D): +\$ 0

8. Total of the amount of the registration fee due plus any interest due [line 5(viii) plus line 7]: \$ 0

9. Date of registration fee and any interest payment was sent to the Commission's lockbox depository:

Method of Delivery:

[] Wire Transfer

[] Mail or other means

SIGNATURES

This report has been signed below by the following person on behalf of the issuer and in the capacity and on the date indicated.

By: Richard R. Hoffmann
Richard R. Hoffmann
First Vice President

Date: March 26, 1999