GABELLI DIVIDEND & INCOME TRUST
Form UNDER
July 27, 2011

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July 26, 2011

VIA EDGAR
Ms. Laura E. Hatch
Staff Accountant
Division of Investment Management
Securities and Exchange Commission
Washington, D.C. 20549

RE: The Gabelli Dividend & Income Trust File Nos. 333-174285 and 811-21423

Ladies and Gentlemen

On behalf of the Fund, transmitted herewith for filing is Form UNDER, pursuant to which the Fund has made a supplemental undertaking related to its Registration Statement on N-2.

Provided that the undertaking is satisfactory, the Fund hereby requests acceleration of the effective date of the Fund s Pre-Effective Amendment No. 1 to the Registration Statement so that it may become effective 10:00 AM (Eastern Time) on July 27, 2011, or as soon as practicable thereafter.

Should you have any questions or comments regarding the filing, please do not hesitate to contact the undersigned at the number above.

Very truly yours,

Zev Wexler

The Gabelli Dividend & Income Trust
One Corporate Center
Rye, New York 10580-1422
(914) 921-5100

July 26, 2011

VIA EDGAR:
Ms. Laura E. Hatch
Division of Investment Management
Securities and Exchange Commission
100 F Street NE
Washington, D.C. 20549

Re: The Gabelli Dividend & Income Trust File Nos. 333-174285 and 811-21423

Dear Ms. Hatch:

This letter is in regard to the Registration Statement of the Fund, which was filed on May 17, 2011, and amended on July 22, 2011.

The Registrant hereby undertakes that it will file a post-effective amendment to its Registration Statement if it determines to conduct a rights offering while such Registration Statement is effective.

This undertaking supplements Undertaking No. 3 to Item 34 of Part C of the above referenced Registration Statement.

If you have any questions concerning this filing, please contact Zev Wexler, Esq. at 212-735-2775.

Sincerely,

THE GABELLI DIVIDEND & INCOME TRUST

By: /s/ Agnes Mullady
Agnes Mullady
Treasurer and Secretary

2