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November 3, 2005

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531 - STOP 1004
100 F Street, NE
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, The Gabelli Dividend & Income Trust, % Series D Cumulative Preferred Shares and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on November 3, 2005. Tentative listing date - November 7, 2005.

Sincerely,

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