

GABELLI DIVIDEND & INCOME TRUST

Form 144

August 20, 2013

OMB APPROVAL

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SEC USE ONLY

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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 144

NOTICE OF PROPOSED SALE OF SECURITIES
PURSUANT TO RULE 144 UNDER THE SECURITIES ACT OF 1933

ATTENTION: Transmit for filing 3 copies of this form concurrently with either placing an order with a broker to execute sale or executing a sale directly with a market maker.

1(a) NAME OF ISSUER (Please type or print) (b) IRS IDENT. NO. (c) S.E.C. FILE NO.

Gabelli Dividend & Income Trust 80-0080998 811-21423

1(d) ADDRESS OF ISSUER				(e) TELEPHONE	
STREET		CITY		STATE	NO.
ZIP CODE				AREA	NUMBER
One Corporate Center	Rye	NY	10580	CODE	921-5000
				914	

2(a) NAME OF PERSON FOR WHOSE ACCOUNT THE SECURITIES ARE TO BE SOLD	(b) IRS IDENT. NO.	(c) RELATIONSHIP TO ISSUER	(d) ADDRESS STREET CITY	STATE	ZIP CODE
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GAMCO Investors, Inc.	13-4044521	Parent Company of Investment Adviser for Issuer	One Corporate Center Rye NY 10580		
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INSTRUCTION: The person filing this notice should contact the issuer to obtain the I.R.S. Identification Number and the S.E.C. File Number.

3(a) Title of the Class of Securities To Be Sold	(b) Name and Address of Each Broker Through Whom the Securities are to be Offered or Each Market Maker who is Acquiring the Securities	<u>SEC USE ONLY</u> Broker-Dealer File Number	(c) Number of Shares or Other Units To Be Sold [See instr. 3(c)]	(d) Aggregate Market Value ((See instr. 3(d))	(e) Number of Shares or Other Units Outstanding [See instr. 3(e)]	(f) Approximate Date of Sale [See instr. 3(f)] (MO DAY YR)	(g) Name of Each Securities Exchange [See instr. 3(g)]
Common Stock	G.research, Inc. One Corporate Center Rye, NY 10580		56,000	\$1,092,134 as of 8/20/2013	82,827,719	8/20/2013	NYSE / OTC

INSTRUCTIONS:

1. (a) Name of Issuer
 - (b) Issuer's I.R.S. Identification Number
 - (c) Issuer's S.E.C. file number, if any
 - (d) Issuer's address, including zip code
 - (e) Issuer's telephone number, including area code

2. (a) Name of person for whose account the securities are to be sold
 - (b) Such person's relationship to the issuer (e.g., officer, director, 10% stockholder, or member of immediate family of any of the foregoing)
 - (c) Such person's address, including zip code

3. (a) Title of the class of securities to be sold
 - (b) Name and address of each broker through whom the securities are intended to be sold
 - (c) Number of shares or other units to be sold (if debt securities, give the aggregate face amount)
 - (d) Aggregate market value of the securities to be sold as of a specified date within 10 days prior to the filing of this notice
 - (e) Number of shares or other units of the class outstanding, or if debt securities the face amount thereof outstanding, as shown by the most recent report or statement published by the issuer
 - (f) Approximate date on which the securities are to be sold
 - (g) Name of each securities exchange, if any, on which the securities are intended to be sold

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

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to sales by all persons whose sales are required by paragraph (e) of Rule 144 to be aggregated with sales for the account of the person filing this notice. such person has adopted a written trading plan or given trading instructions to satisfy Rule 10b5-1 under the Exchange Act, by signing the form and indicating the date that the plan was adopted or the instruction given, that person makes such representation as of the plan adoption or instruction date.

August 20,

2013

S. Zuccaro

DATE OF NOTICE

(SIGNATURE)

/s/ Robert

Robert S.

Zuccaro, Executive Vice President and CFO

DATE OF PLAN ADOPTION OR GIVING OF INSTRUCTION

IF RELYING ON
RULE 10B5-1

The notice shall be signed by the person for whose account the securities are to be sold. At least one copy of the notice shall be manually signed. Any copies not manually signed shall bear typed or printed signatures.

ATTENTION: Intentional misstatements or omission of facts constitute Federal Criminal Violations (See 18 U.S.C. 1001)