

December 18, 2013

VIA E-MAIL (IMshareholderproposals@sec.gov)

U.S. Securities and Exchange Commission
Division of Investment Management
Office of Disclosure and Review
100 F Street, N.E.
Washington, D.C. 20549

RE: First Trust Dividend and Income Fund
Securities Exchange Act of 1934 - Section 14(a), Rule 14a-8;
Omission of Shareholder Proposal Submitted by Luke E. Sims

Ladies and Gentlemen:

This letter is to inform the staff of the Division of Investment Management (the “*Staff*”) of the Securities and Exchange Commission (the “*Commission*”), in accordance with Rule 14a-8(j) under the Securities Exchange Act of 1934, as amended (the “*Exchange Act*”), that our client, First Trust Dividend and Income Fund (the “*Fund*”), intends to exclude from its proxy statement and form of proxy for its 2014 annual meeting of shareholders (collectively, the “*2014 Proxy Materials*”) a shareholder proposal submitted by Mr. Luke E. Sims (the “*Proponent*”) pursuant to a letter dated November 4, 2013 (the “*Proposal*”). The Fund respectfully requests confirmation that the Staff will not recommend any enforcement action if the Fund excludes the Proposal from the 2014 Proxy Materials on the basis set forth below.

The Fund expects to file its definitive 2014 Proxy Materials with the Commission on or about March 14, 2014, and this letter and its exhibits are being submitted more than 80 calendar days before such date in accordance with Rule 14a-8(j) under the Exchange Act. Pursuant to Section C of Staff Legal Bulletin No. 14D (Nov. 7, 2008) (“*SLB 14D*”), such submission is being made via electronic mail to the Staff. In accordance with Rule 14a-8(j) under the Exchange Act, a copy of this submission is also being provided simultaneously to the Proponent. Pursuant to Rule 14a-8(k) and SLB 14D, the Proponent is requested to copy the undersigned on behalf of the Fund on any correspondence the Proponent may choose to make to the Staff.

Office of Disclosure and Review
December 18, 2013
Page 2

I. The Proposal

The Proposal, a copy of which is attached hereto as Exhibit A, reads in relevant part as follows:

“I hereby submit a Trustee nomination pursuant to rule 14a-8 of the Securities Exchange Act of 1934 for inclusion in management’s proxy materials for the next annual meeting of stockholders for which this proposal is timely submitted.

Nominee for Trustee:

Name: David C. Sims”

On November 21, 2013, the Fund sent to the Proponent by electronic mail and overnight courier a notification (the “*Response Letter*”) that it intended to exclude the Proposal from the 2014 Proxy Materials pursuant to Rule 14a-8(i)(8)(iv) under the Exchange Act (as described below). A copy of the Response Letter is attached hereto as Exhibit B. On December 4, 2013, the Proponent responded to the Response Letter acknowledging that the Fund may exclude the Proposal from its 2014 Proxy Materials. A copy of this response from the Proponent is attached hereto as Exhibit C.

II. Basis for Exclusion of the Proposal

The Fund believes that it may properly exclude the Proposal from its 2014 Proxy Materials in reliance on Rule 14a-8(i)(8)(iv), which permits exclusion if a shareholder proposal “seeks to include a specific individual in the company’s proxy materials for election to the board of directors,” as is clearly the case in the subject Proposal.

III. Conclusion

On the basis for exclusion noted above, the Fund respectfully requests that the Staff confirm that it will not recommend enforcement action if the Fund omits the Proposal from the 2014 Proxy Materials.

If you have any questions or require any additional information, please do not hesitate to call me at 312-845-3273. If the Staff is unable to agree with our conclusion without additional information or discussions, we respectfully request the opportunity to confer with members of the Staff prior to issuance of any written response to this letter.

EXHIBIT A

PROPOSAL

November 4, 2013

Luke E. Sims
225 East Mason Street
Suite 802
Milwaukee, WI 53202-3657

Mr. Scott Jardine
Secretary
First Trust Dividend and Income Fund
120 East Liberty Drive
Suite 400
Wheaton, IL 60187

Re: First Trust Dividend and Income Fund ("Fund")

Dear Mr. Jardine:

I am the owner of shares of First Trust Dividend and Income Fund (the "Fund") valued in excess of \$2,000 and have held these shares for more than 12 months. (Enclosed is a confirmatory letter from Charles Schwab.) I intend to continue to hold my shares through the next annual meeting of stockholders.

I hereby submit a Trustee nomination pursuant to rule 14a-8 of the Securities Exchange Act of 1934 for inclusion in management's proxy materials for the next annual meeting of stockholders for which this proposal is timely submitted.

Nominee for Trustee:

NAME: David C. Sims

BIRTHDATE: March 27, 1981

AGE: 32

BUSINESS ADDRESS: 225 East Mason Street, Suite 802, Milwaukee, WI
53202-3657

RESIDENCE ADDRESS: 9321 North Tennyson Drive, Bayside, WI 53217

NATIONALITY: Citizen of the United States of America

Class of shares: Common Stock

Fund shares owned directly, by David C. Sims: 10

Fund shares owned beneficially, but not directly: 160,300

Fund shares beneficially and/or directly: 160,310

David C. Sims is the President of Sims Capital Management LLC (since 2003), co-owner of Sims Capital Management (since 2003), co-manager of the Peregrine Investment Fund LLC (since 2003) and co-portfolio manager of Eagle Capital Growth Fund Inc., an equity closed-end fund, (since 2007). David Sims serves as Treasurer (since 2007), Chief Financial Officer (since 2007), Chief Compliance Officer (since 2007), and Secretary (since 2009). David C. Sims serves as the Chief Compliance Officer of Sims Capital Management LLC (since 2003). He currently serves in each of the positions listed above.

Luke E. Sims (nominator) is the father of David C. Sims (nominee). Luke E. Sims and David C. Sims also share various business relationships.

No arrangement or understanding between Luke E. Sims (nominator) and David C. Sims (nominee) has been made regarding the nomination.

David C. Sims has extensive experience in the investment field, with particular expertise in the equity investing, including equity closed-end mutual funds. After graduating from Georgetown University with a BS in Mathematics and a MA in Economics in 2003, Mr. Sims started Sims Capital Management LLC, an SEC-registered investment advisor, with Luke E. Sims. In 2007, Sims Capital Management LLC began managing the Eagle Capital Growth Fund, Inc., an equity closed-end fund traded on the NYSE MKT exchange, currently. As co-manager of the Eagle Capital Growth Fund, Inc., Mr. Sims has experience in managing an equity closed-end fund; as Chief Financial Officer of the Eagle Capital Growth Fund, Inc., Mr. Sims has experience in the other financial aspects of equity closed-end funds; as Chief Compliance Officer of the Eagle Capital Growth Fund, Inc., David has experience in the compliance and governance issues that closed-end funds encounter.

David C. Sims has not served as a director of a publicly-traded company in the last five (5) years.

David C. Sims has not been a party to any bankruptcies, either personal or professional.

David C. Sims has not been convicted of any criminal proceeding; David C. Sims is not a named subject of any pending criminal proceeding.

David C. Sims has not been the subject of any order, judgment or decree, in any court of competent jurisdiction, permanently or temporarily enjoining him from any activity.

David C. Sims has not been the subject of any order, judgment or decree of any Federal or State authority barring, suspending or otherwise limiting for more than 60 days the right of such person to engage in any activity, or to be associated with persons engaged in any such activity.

David C. Sims has never been found by a court of competent jurisdiction in a civil action or by the Commodity Futures Trading Commission to have violated any Federal commodities law, and the judgment in such civil action or finding by the Commodity Futures Trading Commission has not been subsequently reversed, suspended or vacated.

David C. Sims has never been the subject of, or a party to, any Federal or State judicial or administrative order, judgment, decree, or finding, relating to an alleged violation of:

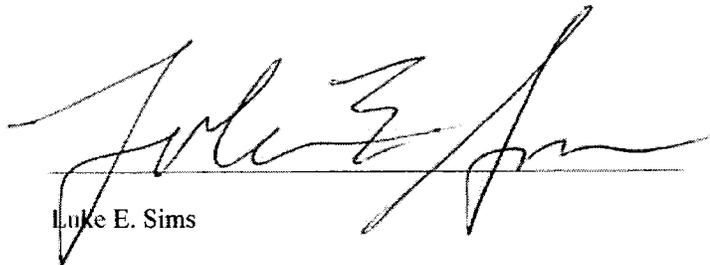
1. Any Federal or State securities or commodities law or regulation; or
2. Any law or regulation respecting financial institutions or insurance companies including, but not limited to, a temporary or permanent injunction, order of disgorgement or restitution, civil money penalty or temporary or permanent cease-and-desist order, or removal or prohibition order; or
3. Any law or regulation prohibiting mail or wire fraud or fraud in connection with any business entity.

David C. Sims has never been the subject of, or a party to, any sanction or order of any self-regulatory organization, any registered entity under the Commodities Exchange Act, or any equivalent exchange, association, entity or organization that has disciplinary authority over its members or persons associated with a member.

David C. Sims has no financial relationship with the Fund or the investment advisor or the investment sub-advisor or any officer or trustee of the Fund. David C. Sims has had no financial relationship with the Fund, other than as a shareholder, or the investment advisor or the investment sub-advisor or any officer or trustee of the Fund in the last ten (10) years. No other relationship exists which would impact David C. Sims' independence with the Fund.

Based on current information, David C. Sims is not an "interested person" of the Fund.

Should any information in the above nomination letter change, amendments to this nomination letter will be mailed to the Fund to reflect the new information. Should the Fund need any additional information, please let me know.



Luke E. Sims

Enc.:

1. Letter from Charles Schwab
2. Consent from David C. Sims

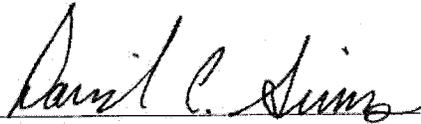
Consent

I, David C. Sims, consent to be nominated as trustee of the First Trust Dividend and Income Fund.

I will serve as trustee if elected.

I have reviewed the information included in the nomination letter. All of the information is accurate in all material respects.

If the First Trust Dividend and Income Fund would like any more information from me for the proxy statement, my contact information is below.

A handwritten signature in cursive script that reads "David C. Sims". The signature is written in black ink and is positioned above a horizontal line.

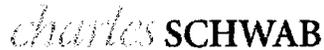
David C. Sims

225 East Mason Street, Suite 802

Milwaukee, WI 53202-3657

(414) 765-1107

dave@simscapital.com



November 4, 2013

Account #: ****.*539
Questions: 1-800-378-0685 ext
71538

Luke Sims
c/o Sims Capital Management Llc
225 E Mason St Ste 802
Milwaukee, WI 53202

Verification of Ownership of First Trust Dividend & Income (FAV)

Dear Luke Sims,

Please accept this letter as verification of continuous ownership for the following securities:

First Trust Dividend & Income, Cusip 33731L100

September 10, 2012 - Buy - 2,000 shares - Transaction Total - \$16,268.95

August 22, 2013 - Buy - 1,000 shares - Transaction Total - \$8,093.48

August 22, 2013 - Buy - 1,000 shares - Transaction Total - \$8,094.47

This account has not had any sells placed for First Trust Dividend & Income (FAV).

The information contained herein is obtained from sources believed to be reliable, but its accuracy or completeness is not guaranteed. This report is for informational purposes only and is not an official record. All expressions of opinion directly or indirectly are subject to change without notice. For tax purposes, please refer to your account statements and confirmations as this information is not intended to be a substitute for specific individualized tax, legal or investment planning advice. Where specific advice is necessary or appropriate, Schwab recommends consultation with a qualified tax advisor, CPA, Financial Planner or Investment Manager.©

(Continued on Next Page)

Thank you for choosing Schwab. We appreciate your business and look forward to serving you in the future. If you have any questions, please call me or any Client Service Specialist at 1-800-378-0685 ext 71538.

Sincerely,

Wally Gerber

Wally Gerber
SOS Indy Team A
8332 Woodfield Crossing Blvd
Indianapolis, IN 46240-2482

EXHIBIT B

RESPONSE LETTER

November 21, 2013

VIA OVERNIGHT DELIVERY AND ELECTRONIC MAIL

Luke E. Sims
225 East Mason Street
Suite 802
Milwaukee, WI 53202

Re: First Trust Dividend and Income Fund

Dear Mr. Sims:

We have received your letter, dated November 4, 2013, in which you submit a proposal (the "*Proposal*") purportedly pursuant to Rule 14a-8 under the Securities Exchange Act of 1934, as amended (the "*Exchange Act*"), to nominate Mr. David C. Sims to the board of trustees of First Trust Dividend and Income Fund (the "*Fund*") for inclusion in the proxy materials prepared by management of the Fund in connection with the next annual meeting of shareholders (the "*Fund's Proxy Materials*").

We respectfully inform you that the Fund intends to exclude the Proposal from the Fund's Proxy Materials pursuant to Rule 14a-8(i)(8)(iv) under the Exchange Act, due to the fact that the Proposal seeks to include a specific individual in the Fund's Proxy Materials for election to the board of trustees of the Fund. As such, we request that you withdraw the Proposal so that the Fund may avoid incurring any additional, unnecessary expenses for the Fund's shareholders.

We would appreciate confirmation of your withdrawal of the Proposal to me in writing by December 6, 2013. Please contact me as soon as possible at (630) 765-8798 should you have any questions or concerns. We are available to discuss matters relating to the Fund at our offices.

Sincerely,

FIRST TRUST DIVIDEND AND INCOME FUND

By: 

W. Scott Jardine
Secretary

EXHIBIT C

PROPONENT'S RESPONSE



December 4, 2013

PERSONAL AND CONFIDENTIAL

Mr. W. Scott Jardine
Secretary
First Trust Dividend and Income Fund
120 East Liberty Drive
Wheaton, IL 60187

Re: First Trust Dividend and Income Fund (“Fund” or “FAV”)

Dear Mr. Jardine:

We concur with the Fund’s conclusion that the Fund is not required to include our nominee proposal in management’s Proxy Statement. Accordingly, to the extent our proposal was viewed as a mandatory obligation on the Fund’s part, we acknowledge that the Fund is not required to do so.

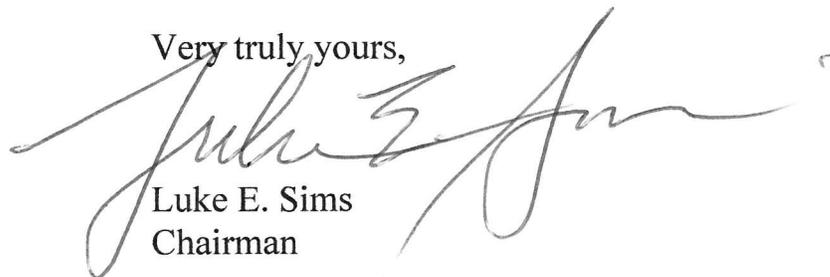
Even though not legally required to do so, we believe that the Fund should give FAV shareholders the ability to elect one or more nominees for Trustee who are dedicated to the problems and obstacles facing the Fund. We don’t believe that Trustees who, in the aggregate, don’t own even a single share of FAV are appropriately focused and aligned with the interests of Fund shareholders.

We remain the No. 1 or No. 2 shareholder of the Fund, and we are not going away. Steps need to be taken to: (i) improve investment performance, (ii) narrow the discount from net asset value (NAV), and (iii) properly utilize the Fund’s existing net capital loss carryforwards.

The last sentence of your November 21st letter suggests that Fund management is available at First Trust offices to discuss the Fund. We’d welcome the opportunity to come down to Wheaton to meet with Fund

Trustees and management. Please give us some potential dates and times that work for you and other Fund officials.

Very truly yours,

A handwritten signature in black ink, appearing to read "Luke E. Sims", written in a cursive style.

Luke E. Sims
Chairman

Cc: David C. Sims