



DIVISION OF  
CORPORATION FINANCE

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

November 3, 2016

Phillip Goldstein  
Bulldog Investors, LLC  
250 Pehle Ave., Suite 708  
Saddle Brook, NJ 07663

**Re: Swiss Helvetia Fund, Inc.  
Schedule 13D filing made by Bulldog Investors, LLC et al.  
Amendments filed October 25, 2016 and November 1, 2016  
File No. 005-53317**

Dear Mr. Goldstein:

We have reviewed the above-captioned filings and have the following comment. In our comment, we ask for information so that we may better understand your disclosure. Please respond to this letter by providing the requested information. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response. After reviewing any response that may be filed in response to this comment, we may have additional comments.

1. Exhibit A of the amended Schedule 13D filing made on October 25, 2016 indicates you requested written assent from shareholders to authorize a special meeting. Given that Exhibit A described the communication as a solicitation, and no proxy statement was filed pursuant to Rule 14a-6(a) as required by Rule 14a-3(a), please advise us of the exemption upon which Bulldog and any other participants in the solicitation relied. In addition, please provide us with a brief legal analysis that explains the basis for the participants' belief that such exemption was available and addresses the fact the self-described solicitation was made available to the public through the amended filing.

We remind you that the filing persons are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

You may contact Jennifer López, Attorney-Adviser, at (202) 551-3792 or me at (202) 551-3266 with any other questions.

Sincerely,

/s/ Nicholas P. Panos

Nicholas P. Panos  
Senior Special Counsel  
Office of Mergers & Acquisitions