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**NYSE**

*cert NYS*

October 13, 2004

REC'D S.B.C.

OCT 13 2004

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Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 - STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549

PROCESSED

OCT 15 2004

THOMSON  
FINANCIAL

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, 5.875% Series A Cumulative Preferred Shares and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on October 13, 2004. Tentative listing date - October 15, 2004.

Sincerely,