



**AMERICAN
STOCK EXCHANGE**
Equities Options ETFs

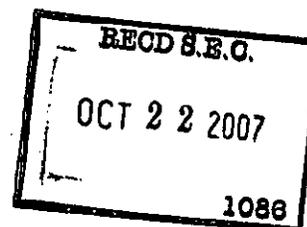
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American Stock Exchange
88 Trinity Place
New York, NY 10008-1872

October 22, 2007

Ms. Cecile Peters
Chief, IT Services
Division of Corporate Finance
Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549



Dear Ms. Peters:

This is to certify that on October 17, 2007 the American Stock Exchange LLC (the "Exchange") received from The Gabelli Gold, Natural Resources Income Trust (the "Registrant"), a copy of the Registrant's application on Form 8-A for the registration of the following securities:

6.625% Series A Cumulative Preferred Shares

We further certify that the above described securities have been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

Bryan Fischer
Managing Director
Listing Qualifications Department

PROCESSED

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THOMSON
FINANCIAL

cc: Herbert Scholl



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Fax

American Stock Exchange
86 Trinity Place
New York, NY 10006-1872

Date: October 22, 2007

To: Ms. Cecile Peters

From: Jamie Paturelli

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Pages: 2 (Including cover sheet)

END