

CERTIFIED

Edwin Mecabe
Managing Director
Corporate Actions & Market Watch



12000273

September 28, 2012

Chief, Information Technology
Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE MS 3040
Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, THE GABELLI EQUITY TRUST INC., 5.00% Series H Cumulative Preferred Stock, and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on September 27, 2012. Tentative listing date – October 2, 2012.

Sincerely,

A handwritten signature in black ink, appearing to read "Edwin Mecabe".

September 27, 2012

Chief, Information Technology
Securities and Exchange Commission
Division of Corporation Finance

emecabe@nyx.com
NYSE Euronext, 20 Broad Street, 17th Floor, New York, NY 10005, United States

T +1 (212) 656-5026
F +1 (212) 656-5893

www.nyx.com

794685