

GABELLI DIVIDEND & INCOME TRUST

Form 144

September 26, 2013

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SEC USE ONLY

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UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 144

NOTICE OF PROPOSED SALE OF SECURITIES

PURSUANT TO RULE 144 UNDER THE SECURITIES ACT OF 1933

ATTENTION:

Transmit for filing 3 copies of this form concurrently with either placing an order with a broker to execute sale or executing a sale directly with a market maker.

1(a) NAME OF ISSUER (Please type or print) (b) IRS IDENT. NO. (c) S.E.C. FILE NO.

Gabelli Dividend & Income Trust

80-0080998

811-21423

1(d) ADDRESS OF

ISSUER

CODE

STREET

(e) TELEPHONE
NO. CITY

AREA NUMBER
CODE 921-5000
914

NY 10580

One Corporate Center

Rye

2(a) NAME OF PERSON

FOR WHOSE ACCOUNT

THE

SECURITIES ARE

TO BE SOLD

(b) IRS
IDENT. NO.

(c) RELATIONSHIP
TO ISSUER

(d) ADDRESS

STREET

CITY

STATE ZIP CODE

GAMCO Investors, Inc.

13-4044521

Parent Company of
Investment Adviser for
Issuer

One Corporate Center Rye NY 10580

INSTRUCTION: The person filing this notice should contact the issuer to obtain the I.R.S. Identification Number and the S.E.C. File Number.

3(a) (b)

Title of Name and Address of Each
the Broker Through Whom the
Securities are to be Offered or

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Broker-Dealer

(c) (d)

Number of
of Market
Shares Value

(e)

Number of
Shares or
Other

(f)

Approximate
Date of Sale
[See instr. 3(f)]

(g)

Name of Each
Securities
Exchange

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| Class of Securities To Be Sold | Each Market Maker who is Acquiring the Securities | File Number | or ([See instr. Other3(d)] Units To Be Sold [See instr. 3(c)] | Units Outstanding [See instr. 3(e)] | (MO DAY YR) | [See instr. 3(g)] |
|--------------------------------|---|-------------|---|---------------------------------------|-------------|-------------------|
| Common Stock | G.research, Inc. One Corporate Center Rye, NY 10580 | | | \$796,010 39,440s of 82,794,478 | 9/25/2013 | NYSE / OTC |

INSTRUCTIONS:

1. (a) Name of Issuer
 - (b) Issuer's I.R.S. Identification Number
 - (c) Issuer's S.E.C. file number, if any
 - (d) Issuer's address, including zip code
 - (e) Issuer's telephone number, including area code
2. (a) Name of person for whose account the securities are to be sold
 - (b) Such person's relationship to the issuer (e.g., officer, director, 10% stockholder, or member of immediate family of any of the foregoing)
 - (c) Such person's address, including zip code

3. (a) Title of the class of securities to be sold
 - (b) Name and address of each broker through whom the securities are intended to be sold
 - (c) Number of shares or other units to be sold (if debt securities, give the aggregate face amount)
 - (d) Aggregate market value of the securities to be sold as of a specified date within 10 days prior to the filing of this notice
 - (e) Number of shares or other units of the class outstanding, or if debt securities the face amount thereof outstanding, as shown by the most recent report or statement published by the issuer
 - (f) Approximate date on which the securities are to be sold
 - (g) Name of each securities exchange, if any, on which the securities are intended to be sold

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

TABLE I -- SECURITIES TO BE SOLD

Furnish the following information with respect to the acquisition of the securities to be sold and with respect to the payment of all or any part of the purchase price or other consideration therefor:

| Title of the Class | Date You Acquired | Nature of Acquisition Transaction | Name of Person from Whom Acquired (if gift, also give date donor acquired) | Amount of Securities Acquired | Date of Payment | Nature of Payment |
|--------------------|-------------------|-----------------------------------|--|-------------------------------|-----------------|-------------------|
| Common Stock | 11/25/2003 | Private Purchase | GAMCO Investors, Inc. | 1,826,005 | 11/25/2003 | Cash |

If the securities were purchased and full payment therefore was not made in cash at the time of purchase, explain in the table or in a note thereto the nature of the consideration given. If the INSTRUCTIONS: consideration consisted of any note or other obligation, or if payment was made in installments, describe the arrangement and state when the note or other obligation was discharged in full or the last installment paid.

TABLE II -- SECURITIES SOLD DURING THE PAST 3 MONTHS

Furnish the following information as to all securities of the issuer sold during the past 3 months by the person for whose account the securities are to be sold.

| Name and Address of Seller | Title of Securities Sold | Date of Sale | Amount of Securities Sold | Gross Proceeds |
|--|---------------------------------|----------------|---------------------------|----------------|
| GAMCO Investors, Inc. One Corporate Center Rye, NY 10580 | Gabelli Dividend & Income Trust | 9/23/2013 | 4,000 | \$80,012(a) |
| | | 9/19/2013 | 3,000 | \$60,840(a) |
| | | 9/18/2013 | 33,000 | \$666,125(a) |
| | | 9/16/2013 | 3,000 | \$59,647(a) |
| | | 9/11/2013 | 15,000 | \$298,800(a) |
| | | 9/10/2013 | 5,000 | \$98,329(a) |
| | | 9/9/2013 | 50,000 | \$975,370(a) |
| | | 9/6/2013 | 46,300 | \$901,910(a) |
| | | 8/28/2013 | 20,000 | \$387,130(a) |
| | | 8/20/2013 | 56,000 | \$1,092,134(a) |
| | | 8/19/2013 | 50,000 | \$975,580(a) |
| | | 8/16/2013 | 37,600 | \$749,462(a) |
| | | 8/15/2013 | 10,000 | \$198,717(a) |
| | | 8/13/2013 | 9,800 | \$197,005(a) |
| 8/12/2013 | 52,000 | \$1,047,311(a) | | |

REMARKS: (a) Average price at which the shares were sold. Excludes commissions.

INSTRUCTIONS:

See the definition of "person" in paragraph (a) of Rule 144. Information is to be given not only as to the person for whose account the securities are to be sold but also as to all other persons included in that definition. In addition, information shall be given as to sales by all persons whose sales are required by

ATTENTION:

The person for whose account the securities to which this notice relates are to be sold hereby represents by signing this notice that he does not know any material adverse information in regard to the current and prospective operations of the Issuer of the securities to be sold which has not been publicly disclosed. If such person has adopted a written trading plan or given trading

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paragraph (e) of Rule 144 to be aggregated with instructions to satisfy Rule 10b5-1 under the Exchange Act, by sales for the account of the person filing this notice. signing the form and indicating the date that the plan was adopted or the instruction given, that person makes such representation as of the plan adoption or instruction date.

September 25,

2013

Robert S. Zuccaro

DATE OF NOTICE

(SIGNATURE)

/s/

Robert S.

Zuccaro, Executive Vice President and CFO _____

DATE OF PLAN ADOPTION OR GIVING OF INSTRUCTION

IF RELYING ON
RULE 10B5-1

The notice shall be signed by the person for whose account the securities are to be sold. At least one copy of the notice shall be manually signed. Any copies not manually signed shall bear typed or printed signatures.

ATTENTION: Intentional misstatements or omission of facts constitute Federal Criminal Violations (See 18 U.S.C. 1001)