

GABELLI DIVIDEND & INCOME TRUST

Form 144

February 12, 2014

OMB APPROVAL

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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

STREET CITY STATE TELEPHONE NO.
CODE AREA NUMBER
One Corporate Center Rye NY 10580 914 921-5000

2(a) NAME OF PERSON (b) IRS (c) RELATIONSHIP (d) ADDRESS
FOR WHOSE ACCOUNT IDENT. NO. TO ISSUER STREET
THE SECURITIES ARE TO BE SOLD CITY STATE ZIP CODE

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 | 2/10/2014 | 2,000 | \$41,812(a) |
| | | 1/31/2014 | 5,000 | \$103,850(a) |
| | | 1/28/2014 | 1,100 | \$23,330(a) |
| | | 1/21/2014 | 500 | \$10,857(a) |
| | | 1/17/2014 | 2,000 | \$43,410(a) |
| | | 1/16/2014 | 1,000 | \$21,710(a) |
| | | 1/14/2014 | 2,000 | \$43,815(a) |
| | | 1/10/2014 | 500 | \$10,963(a) |
| | | 1/7/2014 | 4,000 | \$87,300(a) |
| | | 1/6/2014 | 1,500 | \$32,425(a) |
| | | 1/2/2014 | 1,000 | \$21,880(a) |
| | | 12/5/2013 | 500 | \$10,600(a) |
| | | 12/4/2013 | 600 | \$12,732(a) |
| | | 12/3/2013 | 500 | \$10,635(a) |
| | | 12/2/2013 | 15,100 | \$323,382(a) |
| | | 11/29/2013 | 4,000 | \$85,640(a) |
| | | 11/27/2013 | 6,500 | \$139,281(a) |
| 11/26/2013 | 20,100 | \$430,484(a) | | |
| 11/25/2013 | 15,500 | \$333,751(a) | | |
| 11/18/2013 | 500 | \$10,675(a) | | |
| 11/15/2013 | 2,500 | \$53,165(a) | | |

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

INSTRUCTIONS:

ATTENTION:

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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 paragraph (e) of Rule 144 to be aggregated with sales for the account of the person filing this notice.

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 instructions to satisfy Rule 10b5-1 under the Exchange Act, by 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.

February 11,
2014
Zuccaro
DATE OF NOTICE
(SIGNATURE)

/s/ Robert S.

Robert S.

Zuccaro, Executive Vice President & 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)