

Edgar Filing: GABELLI DIVIDEND & INCOME TRUST - Form 4

\$0.001

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

Persons who 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.

SEC 1474
(9-02)

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Nu Deriv Secur Bene Own Follo Repor Trans (Instr
				Code	V (A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares

Reporting Owners

Relationships

Reporting Owner Name / Address

Director 10% Owner Officer Other

GABELLI MARIO J
C/O GAMCO INVESTORS, INC.
ONE CORPORATE CENTER
RYE, NY 10580

X

GAMCO INVESTORS, INC. ET AL
ONE CORPORATE CENTER
RYE, NY 10580

Owner of Adviser

GGCP, INC.
140 GREENWICH AVENUE
GREENWICH, CT 06830

Majority Shareholder of GAMCO

GABELLI FUNDS LLC

Adviser

Signatures

/s/ James E. McKee as Attorney-in-Fact for Mario J. Gabelli and GGCP, Inc., and as
Secretary for GAMCO Investors, Inc. and Gabelli Funds, LLC

04/03/2007

____Signature of Reporting Person

Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, *see* Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) The shares reported are the total shares owned by GAMCO Investors, Inc. Mr. Gabelli and GGCP, Inc. have less than a 100% interest in this entity and Gabelli Funds, LLC has no interest in this entity.
- (2) The shares reported reflect that the total number of shares held by Gabelli Funds, LLC, which is greater than the other reporting persons' indirect pecuniary interest.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.

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