

The Gabelli ABC Fund

Schedule of Investments — March 31, 2024 (Unaudited)

Shares	Market Value	Shares	Market Value
COMMON STOCKS — 59.7%			
Aerospace and Defense — 0.5%			
100,000	Civitanavi Systems SpA \$ 655,941	15,000	Capri Holdings Ltd.†..... \$ 679,500
400	Hawaiian Holdings Inc.†..... 5,332	23,000	Energizer Holdings Inc..... 677,120
33,000	Kaman Corp..... 1,513,710	16,000	iRobot Corp.†..... 140,160
	<u>2,174,983</u>		<u>1,510,304</u>
Automotive — 0.2%			
35,000	Iveco Group NV†..... 521,085		Consumer Services — 0.0%
800,000	Pinewood Technologies Group plc†..... 387,732	8,000	Adevinta ASA†..... 83,858
	<u>908,817</u>		
Broadcasting — 1.3%			Diversified Industrial — 1.5%
9,000	Cogeco Inc..... 378,059	1,000	Haynes International Inc..... 60,120
2,000	Liberty Media Corp.-Liberty Formula One, Cl. A†..... 117,480	40,000	Myers Industries Inc..... 926,800
152,000	Sinclair Inc..... 2,047,440	2,000	Spirit AeroSystems Holdings Inc., Cl. A†... 72,140
228,000	TEGNA Inc..... 3,406,320	35,000	Steel Partners Holdings LP†..... 1,387,750
	<u>5,949,299</u>	3,000	Target Hospitality Corp.†..... 32,610
		56,273	Textainer Group Holdings Ltd..... 2,813,650
		11,000	United States Steel Corp..... 448,580
		13,500	Valmet Oyj..... 355,228
		80,000	Velan Inc..... 345,502
		26,500	Wartsila OYJ Abp..... 402,826
			<u>6,845,206</u>
Building and Construction — 28.5%			
2,000	Johnson Controls International plc..... 130,640		Electronics — 1.0%
832,000	Lennar Corp., Cl. B..... 128,277,760	10,600	Rogers Corp.†..... 1,258,114
1,000	Masonite International Corp.†..... 131,450	20,000	Smart Metering Systems plc..... 240,314
57,000	MDC Holdings Inc..... 3,585,870	300,000	Vizio Holding Corp., Cl. A†..... 3,282,000
	<u>132,125,720</u>	12,400	Yamada Holdings Co. Ltd.†..... 35,894
			<u>4,816,322</u>
Business Services — 0.9%			
10,000	Applus Services SA..... 123,420		Energy and Utilities — 6.0%
160,000	Daseke Inc.†..... 1,328,000	50,500	Alerion Cleanpower SpA..... 1,040,605
79,200	Dawson Geophysical Co.†..... 112,464	16,000	Alvopetro Energy Ltd..... 48,075
12,000	McGrath RentCorp..... 1,480,440	14,000	APA Corp..... 481,320
10,000	SP Plus Corp.†..... 522,200	3,000	Encavis AG†..... 54,552
40,000	Steel Connect Inc.†..... 376,800	20,000	Endesa SA..... 370,369
10,000	Wincanton plc..... 75,729	46,992	Energy Transfer LP..... 739,184
	<u>4,019,053</u>	640,000	Equitrans Midstream Corp..... 7,993,600
		18,500	Exxon Mobil Corp..... 2,150,440
Cable and Satellite — 0.1%		2,000	Green Plains Inc.†..... 46,240
1,000	Charter Communications Inc., Cl. A†..... 290,630	30,000	Greenvolt-Energias Renovaveis SA†..... 264,103
40,000	Liberty Latin America Ltd., Cl. A†..... 278,800	200,000	Gulf Coast Ultra Deep Royalty Trust..... 2,365
	<u>569,430</u>	2,000	Hess Corp..... 305,280
		45,000	National Fuel Gas Co..... 2,417,400
Computer Software and Services — 2.1%		26,679	ONEOK Inc..... 2,138,855
19,000	Digi International Inc.†..... 606,670	122,000	PNM Resources Inc..... 4,592,080
158,000	Everbridge Inc.†..... 5,503,140	27,000	Primo Water Corp..... 491,670
1,200	Fiserv Inc.†..... 191,784	61,500	Severn Trent plc..... 1,917,269
13,000	Gen Digital Inc..... 291,200	27,500	Southwest Gas Holdings Inc..... 2,093,575
115,000	HireRight Holdings Corp.†..... 1,641,050	20,000	Southwestern Energy Co.†..... 151,600
6,000	Playtech plc†..... 34,942	28,000	UGI Corp..... 687,120
5,000	Rocket Internet SE..... 91,702		<u>27,985,702</u>
3,000	Rockwell Automation Inc..... 873,990		
28,000	Stratasys Ltd.†..... 325,360		Entertainment — 1.6%
	<u>9,559,838</u>		
Consumer Products — 0.3%		34,500	Atlanta Braves Holdings Inc., Cl. A†..... 1,445,550
10,000	Bang & Olufsen A/S†..... 13,524	20,000	Atlanta Braves Holdings Inc., Cl. C†..... 781,200
		118,000	Fox Corp., Cl. B..... 3,377,160

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Schedule of Investments (Continued) — March 31, 2024 (Unaudited)

Shares	Market Value	Shares	Market Value
COMMON STOCKS (Continued)			
Entertainment (Continued)			
150,000	IMAX China Holding Inc..... \$ 131,661	170,000	Idorsia Ltd.† \$ 533,082
85	Liberty Media Corp.-Liberty Live, Cl. A† 3,600	300	Illumina Inc.† 41,196
6,500	Madison Square Garden Sports Corp.† 1,199,380	3,000	Landos Biopharma Inc.† 64,500
27,000	Manchester United plc, Cl. A† 376,920	4,000	MorphoSys AG† 289,995
	<u>7,315,471</u>	433,000	Myrex Inc.† 4,546
		167,500	Olink Holding AB, ADR† 3,937,925
Equipment and Supplies — 0.2%		90,000	Perrigo Co. plc 2,897,100
40,000	DS Smith plc 200,278	11,640	QIAGEN NV 500,404
43,600	The L.S. Starrett Co., Cl. A† 692,804	4,000	QuidelOrtho Corp.† 191,760
	<u>893,082</u>	8,000	TherapeuticsMD Inc.† 18,320
		160,000	Viatrix Inc. 1,910,400
			<u>18,311,626</u>
Financial Services — 3.2%		Hotels and Gaming — 0.1%	
7,000	Alimco Financial Corp.†(a) 40,250	28,500	Entain plc 286,835
39,500	AllianceBernstein Holding LP 1,372,230	Machinery — 1.0%	
1,000	Brookfield Asset Management Ltd., Cl. A ... 42,020	20,200	Astec Industries Inc. 882,942
5,000	Brookfield Corp. 209,350	25,000	CFT SpA†(a) 124,068
2,119	CNFinance Holdings Ltd., ADR† 4,386	270,000	CNH Industrial NV 3,499,200
24,000	Equitable Holdings Inc. 912,240		<u>4,506,210</u>
12,000	Fanhua Inc., ADR† 57,000	Metals and Mining — 1.7%	
2,319	First Bank 31,863	200,000	Ampco-Pittsburgh Corp.† 434,000
45,000	First Horizon Corp. 693,000	5,000	Endeavour Mining plc 101,583
1,000	Horizon Bancorp Inc. 12,830	31,000	Freeport-McMoRan Inc. 1,457,620
52,700	KKR & Co. Inc. 5,300,566	21,000	JSR Corp. 600,674
654	LCNB Corp. 10,425	4,257	Kinross Gold Corp. 26,116
800	Mastercard Inc., Cl. A 385,256	31,000	Newmont Corp. 1,111,040
2,316	National Western Life Group Inc., Cl. A 1,139,379	83,000	Pan American Silver Corp. 1,251,640
7,920	SouthState Corp. 673,438	58,000	Sierra Metals Inc.† 33,060
500	Topdanmark AS 21,334	10,000	Vulcan Materials Co. 2,729,200
16,000	Valley National Bancorp 127,360		<u>7,744,933</u>
3,000	Vericity Inc.† 34,050	Publishing — 0.2%	
75,000	Webster Financial Corp. 3,807,750	43,941	Lee Enterprises Inc.† 585,733
	<u>14,874,727</u>	25,500	The E.W. Scripps Co., Cl. A† 100,215
Food and Beverage — 1.8%			<u>685,948</u>
600,000	Carrols Restaurant Group Inc. 5,706,000	Real Estate — 0.0%	
2,000	Pernod Ricard SA 323,547	500	American Tower Corp., REIT 98,795
18,300	Remy Cointreau SA 1,844,782	4,000	Healthcare Realty Trust Inc., REIT 56,600
3,000	The J.M. Smucker Co. 377,610		<u>155,395</u>
	<u>8,251,939</u>	Retail — 0.3%	
Health Care — 4.0%		10,000	Albertsons Companies Inc., Cl. A 214,400
24,000	Agiliti Inc.† 242,880	10,000	Macy's Inc. 199,900
7,500	Amedisys Inc.† 691,200	302,500	Sportsman's Warehouse Holdings Inc.† 940,775
28,000	Axonics Inc.† 1,931,160	101,770	The Bon-Ton Stores Inc.†(a) 0
17,000	Biohaven Ltd.† 929,730	442,715	The Fresh Market Inc.†(a) 0
400	Bio-Rad Laboratories Inc., Cl. A† 138,348	2,000	Tod's SpA† 92,781
9,000	Bioventus Inc., Cl. A† 46,800		<u>1,447,856</u>
10,000	Catalent Inc.† 564,500	Semiconductors — 0.0%	
68,000	Cerevel Therapeutics Holdings Inc.† 2,874,360	800	Silicon Motion Technology Corp., ADR 61,552
6,000	Fusion Pharmaceuticals Inc.† 127,920	1,400	Tower Semiconductor Ltd.† 46,830
6,000	Globus Medical Inc., Cl. A† 321,840		
500	ICU Medical Inc.† 53,660		

Shares	Market Value	Shares	Market Value
COMMON STOCKS (Continued)			
Semiconductors (Continued)			
10,000	Transphorm Inc.†.....	\$ 49,100	
		157,482	
Specialty Chemicals — 0.5%			
1,200	Linde plc.....	557,184	
36,500	Mativ Holdings Inc.	684,375	
14,500	Novonosis (Novozymes) B.....	849,802	
18,000	SGL Carbon SE†.....	135,061	
		2,226,422	
Telecommunications — 2.2%			
280,000	HKBN Ltd.....	104,818	
120,100	Juniper Networks Inc.....	4,450,906	
120,000	Koninklijke KPN NV.....	448,715	
122,000	Liberty Global Ltd., Cl. A†.....	2,064,240	
35,000	Liberty Global Ltd., Cl. C†.....	617,400	
2,081	Liberty Latin America Ltd., Cl. C†.....	14,546	
99,000	Orange Belgium SA†.....	1,465,380	
61,000	Parrot SA†.....	153,995	
100,000	Pharol SGPS SA†.....	5,265	
140,000	Spirent Communications plc.....	353,402	
241,632	Telefonica Deutschland Holding AG.....	613,913	
6,000	Telephone and Data Systems Inc.....	96,120	
		10,388,700	
Wireless Communications — 0.5%			
9,500	Millicom International Cellular SA†.....	192,185	
36,000	Millicom International Cellular SA, SDR†...	733,856	
36,200	United States Cellular Corp.†.....	1,321,300	
		2,247,341	
Wireless Telecommunications Services — 0.0%			
400,000	NII Holdings Inc., Escrow†.....	140,000	
TOTAL COMMON STOCKS		276,182,499	
CLOSED-END FUNDS — 0.1%			
235,000	Altaba Inc., Escrow†.....	564,000	
RIGHTS — 0.3%			
Computer Software and Services — 0.0%			
1,000	Flexion Therapeutics Inc., CVR†.....	650	
Health Care — 0.1%			
60,000	ABIOMED Inc., CVR†.....	105,000	
39,000	Achillion Pharmaceuticals Inc., CVR†.....	19,500	
65,000	Adamas Pharmaceuticals Inc., CVR†.....	3,250	
65,000	Adamas Pharmaceuticals Inc., CVR†.....	3,250	
50,000	Akouos Inc., CVR†.....	37,500	
10,000	Albireo Pharma Inc., CVR†.....	22,500	
187,969	Ambit Biosciences Corp., CVR†(a).....	0	
195,960	Chinook Therapeutics Inc., CVR†.....	78,384	
4,000	CinCor Pharma Inc., CVR†.....	12,000	
3,000	Decibel Therapeutics Inc., CVR†.....	2,250	
28,000	Epizyme Inc., CVR†.....	\$ 560	
500,000	Gracell Biotechnologies Inc., CVR†.....	20,000	
30,000	Icosavax Inc., CVR†.....	9,000	
640,000	Innocoll, CVR†(a).....	1	
150,000	Ipsen SA/Clementia, CVR†(a).....	0	
35,000	Mirati Therapeutics Inc., CVR†.....	17,500	
95,400	Ocera Therapeutics, CVR†(a).....	5,963	
3,000	Opiant Pharmaceuticals Inc., CVR†.....	1,500	
130,000	Orchard Therapeutics plc, CVR†.....	10,400	
140,000	Paratek Pharmaceuticals Inc., CVR†.....	2,800	
11,000	Prevail Therapeutics Inc., CVR†.....	2,200	
2,000	Radius Health Inc., CVR†.....	200	
800	Sigilon Therapeutics Inc., CVR†.....	6,040	
12,000	Tobira Therapeutics Inc., CVR†(a).....	0	
		359,798	
Metals and Mining — 0.2%			
10,000	Kinross Gold Corp., CVR†(a).....	0	
2,200,000	Pan American Silver Corp., CVR†.....	985,600	
		985,600	
Paper and Forest Products — 0.0%			
75,000	Resolute Forest Products Inc., CVR†.....	150,000	
TOTAL RIGHTS		1,496,048	
WARRANTS — 0.0%			
Diversified Industrial — 0.0%			
102,000	Ampco-Pittsburgh Corp., expire 08/01/25†	10,200	
Principal Amount			
U.S. GOVERNMENT OBLIGATIONS — 40.4%			
U.S. Treasury Bills,			
5.151% to 5.383%††,			
04/16/24 to 08/29/24(b).....		186,964,483	
TOTAL INVESTMENTS BEFORE SECURITIES SOLD SHORT — 100.5%			
(Cost \$360,425,359).....		\$ 465,217,230	

The Gabelli ABC Fund

Schedule of Investments (Continued) — March 31, 2024 (Unaudited)

<u>Shares</u>		<u>Market Value</u>
SECURITIES SOLD SHORT — (24.9)%		
Building and Construction — (24.3)%		
654,500	Lennar Corp., Cl. A	\$ 112,560,910
Business Services — (0.1)%		
9,000	WillScot Mobile Mini Holdings Corp.	418,500
Energy and Utilities — (0.5)%		
4,000	EQT Corp.	148,280
18,500	Exxon Mobil Corp.	2,150,440
		<u>2,298,720</u>
TOTAL SECURITIES SOLD SHORT		
	(Proceeds received \$36,611,580)(c)	<u>\$ 115,278,130</u>

- (a) Security is valued using significant unobservable inputs and is classified as Level 3 in the fair value hierarchy.
- (b) At March 31, 2024, \$31,000,000 of the principal amount was pledged as collateral for securities sold short and forward foreign exchange contracts.
- (c) At March 31, 2024, these proceeds are being held at Pershing LLC.
- † Non-income producing security.
- †† Represents annualized yields at dates of purchase.
- ADR American Depositary Receipt
- CVR Contingent Value Right
- REIT Real Estate Investment Trust
- SDR Swedish Depositary Receipt

As of March 31, 2024, forward foreign exchange contracts outstanding were as follows:

<u>Currency Purchased</u>		<u>Currency Sold</u>		<u>Counterparty</u>	<u>Settlement Date</u>	<u>Unrealized Appreciation/ (Depreciation)</u>
USD	8,028,670	EUR	7,400,000	State Street Bank and Trust Co.	04/26/24	\$ 36,202
USD	2,275,407	GBP	1,800,000	State Street Bank and Trust Co.	04/26/24	3,188
USD	442,010	CAD	600,000	State Street Bank and Trust Co.	04/26/24	(1,123)
TOTAL FORWARD FOREIGN EXCHANGE CONTRACTS						<u>\$ 38,267</u>