

The Gabelli ABC Fund
Schedule of Investments — September 30, 2024 (Unaudited)

<u>Shares</u>	<u>Market Value</u>	<u>Shares</u>	<u>Market Value</u>
COMMON STOCKS — 65.8%			
Aerospace and Defense — 0.1%			
20,000	Heroux-Devtek Inc.†	35,700	WalkMe Ltd.†
	\$ 474,694		\$ 499,800
Automotive — 0.1%			
35,000	Iveco Group NV	10,000	Bang & Olufsen A/S†
40,000	Pinewood Technologies Group plc	3,800	Capri Holdings Ltd.†
	540,923	24,200	Energizer Holdings Inc.
Broadcasting — 1.5%		5,800	iRobot Corp.†
9,000	Cogeco Inc.	1,000	Manitex International Inc.†
2,000	Liberty Media Corp.-Liberty Formula One, Cl. A†	140,000	Vector Group Ltd.
	143,060	7,000	Vista Outdoor Inc.†
172,000	Sinclair Inc.		3,362,485
228,000	TEGNA Inc.	Diversified Industrial — 1.2%	
	6,770,578	2,200	Haynes International Inc.
Building and Construction — 30.7%		20,000	Iteris Inc.†
1,500	Johnson Controls International plc	60,000	Myers Industries Inc.
814,000	Lennar Corp., Cl. B	30,000	Spirit AeroSystems Holdings Inc., Cl. A† ..
	140,889,575	37,000	Steel Partners Holdings LP†
Business Services — 0.7%		3,000	Target Hospitality Corp.†
10,000	Applus Services SA†	15,000	United States Steel Corp.
79,200	Dawson Geophysical Co.	12,500	Valmet Oyj
19,000	McGrath RentCorp	90,000	Velan Inc.†
7,000	Perficient Inc.†	26,500	Wartsila OYJ Abp
40,000	Steel Connect Inc.†		5,685,501
	3,216,963	Electronics — 1.3%	
Cable and Satellite — 0.8%		15,000	Rogers Corp.†
1,000	Charter Communications Inc., Cl. A†	370,000	Vizio Holding Corp., Cl. A†
55,000	Liberty Latin America Ltd., Cl. A†	12,400	Yamada Holdings Co. Ltd.
500,000	WideOpenWest Inc.†		5,866,762
	3,475,980	Energy and Utilities — 5.2%	
Computer Software and Services — 3.1%		50,500	Alerion Cleanpower SpA
150,000	Augmedix Inc.†	34,000	ALLETE Inc.
19,000	Digi International Inc.†	16,000	Alvopetro Energy Ltd.
5,000	Envestnet Inc.†	20,000	APA Corp.
100	Esker SA	10,000	Atlantica Sustainable Infrastructure plc
1,200	Fiserv Inc.†	32,000	ChampionX Corp.
10,000	Fuji Soft Inc.	5,000	DMC Global Inc.†
10,000	Gen Digital Inc.	3,000	Encavis AG†
44,000	HashiCorp Inc., Cl. A†	20,000	Endesa SA
200,000	Instructure Holdings Inc.†	46,992	Energy Transfer LP
6,000	Playtech plc†	3,000	EQT Corp.
150,000	PowerSchool Holdings Inc., Cl. A†	30,000	Greenvolt-Energias Renovaveis SA†
3,500	Rocket Internet SE†	200,000	Gulf Coast Ultra Deep Royalty Trust†
3,000	Rockwell Automation Inc.	2,800	Hess Corp.
1,500	Smartsheet Inc., Cl. A†	20,500	Marathon Oil Corp.
6,000	Squarespace Inc., Cl. A†	50,000	National Fuel Gas Co.
55,000	Stratasys Ltd.†	1,000	Neoen SA
25,000	Thoughtworks Holding Inc.†	26,000	ONEOK Inc.
	110,500	14,000	Primo Water Corp.
		58,000	Severn Trent plc
		27,500	Southwest Gas Holdings Inc.

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<u>Shares</u>		<u>Market Value</u>	<u>Shares</u>		<u>Market Value</u>
COMMON STOCKS (Continued)			RIGHTS — 0.3%		
Retail — 4.1%			Computer Software and Services — 0.0%		
15,500	Albertsons Companies Inc., Cl. A	\$ 286,440	1,000	Flexion Therapeutics Inc., CVR†	\$ 200
35,000	Bapcor Ltd.	128,487	Health Care — 0.1%		
466,407	Chuy's Holdings Inc.†	17,443,622	60,000	ABIOMED Inc., CVR†	105,000
12,000	Macy's Inc.	188,280	65,000	Adamas Pharmaceuticals Inc., CVR†	3,250
296,000	Sportsman's Warehouse Holdings Inc.†	802,160	65,000	Adamas Pharmaceuticals Inc., CVR†	3,250
101,770	The Bon-Ton Stores Inc.†(a)	10	50,000	Akouos Inc., CVR†	25,000
		<u>18,848,999</u>	10,000	Albireo Pharma Inc., CVR†	22,500
Semiconductors — 0.0%			411,000	Alimera Sciences Inc., CVR†	4,110
500	Silicon Motion Technology Corp., ADR	30,370	187,969	Ambit Biosciences Corp., CVR†(a)	0
1,000	Tower Semiconductor Ltd.†	44,260	195,960	Chinook Therapeutics Inc., CVR†	97,980
		<u>74,630</u>	4,000	CinCor Pharma Inc., CVR†	12,000
Specialty Chemicals — 0.3%			3,000	Decibel Therapeutics Inc., CVR†	900
1,200	Linde plc	572,232	28,000	Epizyme Inc., CVR†	560
36,000	Mativ Holdings Inc.	611,640	18,000	Fusion Pharmaceuticals Inc., CVR†	9,000
18,000	SGL Carbon SE†	107,797	500,000	Gracell Biotechnologies Inc., CVR†	20,000
		<u>1,291,669</u>	30,000	Icosavax Inc., CVR†	9,000
Telecommunications — 2.6%			640,000	Innocoll, CVR†(a)	1
7,000	Frontier Communications Parent Inc.†	248,710	150,000	Ipsen SA/Clementia, CVR†(a)	0
280,000	HKBN Ltd.	111,656	3,000	Landos Biopharma Inc., CVR†	7,530
121,000	Juniper Networks Inc.	4,716,580	35,000	Mirati Therapeutics Inc., CVR†	17,500
120,000	Koninklijke KPN NV	490,098	95,400	Ocera Therapeutics, CVR†	5,962
145,000	Liberty Global Ltd., Cl. A†	3,060,950	3,000	Opiant Pharmaceuticals Inc., CVR†	1,500
30,000	Liberty Global Ltd., Cl. C†	648,300	140,000	Paratek Pharmaceuticals Inc., CVR†	2,800
2,081	Liberty Latin America Ltd., Cl. C†	19,749	11,000	Prevail Therapeutics Inc., CVR†	2,200
95,000	Orange Belgium SA†	1,567,204	2,000	Radius Health Inc., CVR†	200
61,000	Parrot SA†	140,558	800	Sigilon Therapeutics Inc., CVR†	6,040
100,000	Pharol SGPS SA†	4,920	12,000	Tobira Therapeutics Inc., CVR†(a)	0
140,000	Spirent Communications plc†	319,317			<u>356,283</u>
241,632	Telefonica Deutschland Holding AG	576,946	Metals and Mining — 0.2%		
6,000	Telephone and Data Systems Inc.	139,500	10,000	Kinross Gold Corp., CVR†(a)	0
		<u>12,044,488</u>	2,200,000	Pan American Silver Corp., CVR†	935,000
Wireless Communications — 0.6%					<u>935,000</u>
9,500	Millicom International Cellular SA†	257,640	Paper and Forest Products — 0.0%		
27,000	Millicom International Cellular SA, SDR†	733,233	75,000	Resolute Forest Products Inc., CVR†	150,000
35,800	United States Cellular Corp.†	1,956,470	TOTAL RIGHTS		
		<u>2,947,343</u>			<u>1,441,483</u>
Wireless Telecommunications Services — 0.0%			WARRANTS — 0.0%		
400,000	NII Holdings Inc., Escrow†	140,000	Diversified Industrial — 0.0%		
		<u>302,265,418</u>	102,000	Ampco-Pittsburgh Corp., expire 08/01/25†	10,455
CLOSED-END FUNDS — 0.1%					
235,000	Altaba Inc., Escrow†	334,875			

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<u>Principal Amount</u>	<u>Market Value</u>	<u>Shares</u>	<u>Market Value</u>
	U.S. GOVERNMENT OBLIGATIONS — 33.8%		
\$ 156,283,000	U.S. Treasury Bills, 4.535% to 5.310%††, 10/03/24 to 04/03/25(b).....	649,000	<u>\$ 155,073,848</u>
	TOTAL INVESTMENTS BEFORE SECURITIES SOLD SHORT — 100.0%		
	(Cost \$336,522,788).....		<u>\$ 459,126,079</u>
			SECURITIES SOLD SHORT — (26.6)%
			Building and Construction — (26.5)%
			Lennar Corp., Cl. A.....
		4,500	<u>\$ 121,674,520</u>
			Energy and Utilities — (0.1)%
			ConocoPhillips.....
			<u>473,760</u>
			TOTAL SECURITIES SOLD SHORT
			(Proceeds received \$34,187,253)(c)....
			<u>\$ 122,148,280</u>

(a) Security is valued using significant unobservable inputs and is classified as Level 3 in the fair value hierarchy.

(b) At September 30, 2024, \$76,110,000 of the principal amount was reserved and/or pledged with the custodian for securities sold short and forward foreign exchange contracts.

(c) At September 30, 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 September 30, 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	7,246,247	EUR	6,500,000		State Street Bank and Trust Co.	10/31/24	\$ 820
USD	3,331,830	GBP	2,500,000		State Street Bank and Trust Co.	10/31/24	(10,493)
USD	1,109,346	CAD	1,500,000		State Street Bank and Trust Co.	10/31/24	(573)
TOTAL FORWARD FOREIGN EXCHANGE CONTRACTS							<u>\$ (10,246)</u>