

The Gabelli Dividend & Income Trust

Schedule of Investments — March 31, 2024 (Unaudited)

Shares		Market Value	Shares		Market Value
COMMON STOCKS — 94.8%					
Aerospace — 1.5%					
7,370	Allient Inc.	\$ 262,962	121,693	Herc Holdings Inc.	\$ 20,480,932
1,950	BAE Systems plc, ADR	135,232	161,900	Johnson Controls International plc	10,575,308
200	General Dynamics Corp.	56,498	18,000	Masterbrand Inc.†	337,320
12,000	HEICO Corp.	2,292,000	11,000	Sika AG	3,276,154
75,000	Howmet Aerospace Inc.	5,132,250	5,625	United Rentals Inc.	4,056,244
63,300	L3Harris Technologies Inc.	13,489,230			<u>51,565,222</u>
2,325	Mercury Systems Inc.†	68,587	Business Services — 3.1%		
213	Northrop Grumman Corp.	101,955	4,500	ITOCHU Corp.	192,152
1,200,000	Rolls-Royce Holdings plc†	6,462,713	15,000	Jardine Matheson Holdings Ltd.	559,500
24,440	RTX Corp.	2,383,633	70,000	JCDecaux SE†	1,359,351
400	Thales SA	68,205	8,000	Loomis AB	223,318
53,700	The Boeing Co.†	10,363,563	11,000	Marubeni Corp.	189,692
		<u>40,816,828</u>	141,620	Mastercard Inc., Cl. A	68,199,944
			8,500	Mitsubishi Corp.	195,571
Agriculture — 0.0%			4,000	Mitsui & Co. Ltd.	186,101
5,000	Corteva Inc.	288,350	50,000	Rentokil Initial plc, ADR	1,507,500
			30,503	Steel Partners Holdings LP†	1,209,444
Automotive — 0.8%			25,000	Stericycle Inc.†	1,318,750
15,000	Daimler Truck Holding AG	759,942	8,000	Sumitomo Corp.	191,835
50,000	Ford Motor Co.	664,000	60,000	Vestis Corp.	1,156,200
77,500	General Motors Co.	3,514,625	41,600	Visa Inc., Cl. A	11,609,728
308,000	Iveco Group NV†	4,585,544			<u>88,099,086</u>
100,000	PACCAR Inc.	12,389,000	Cable and Satellite — 0.9%		
15,000	Piaggio & C SpA	47,448	18,000	AMC Networks Inc., Cl. A†	218,340
46,000	Traton SE	1,654,567	7,445	Charter Communications Inc., Cl. A†	2,163,740
		<u>23,615,126</u>	15,000	Cogeco Inc.	630,099
Automotive: Parts and Accessories — 2.8%			388,000	Comcast Corp., Cl. A	16,819,800
48,676	Aptiv plc†	3,877,043	25,000	EchoStar Corp., Cl. A†	356,250
165,932	Dana Inc.	2,107,337	10,000	Liberty Latin America Ltd., Cl. A†	69,700
350,000	Dowlais Group plc.	344,567	130,000	Liberty Latin America Ltd., Cl. C†	908,700
288,915	Garrett Motion Inc.†	2,871,815	95,000	Rogers Communications Inc., Cl. B	3,895,000
270,400	Genuine Parts Co.	41,893,072			<u>25,061,629</u>
6,000	Lear Corp.	869,280	Communications Equipment — 0.4%		
30,000	Modine Manufacturing Co.†	2,855,700	24,000	Arista Networks Inc.†	6,959,520
26,000	Monro Inc.	820,040	106,000	Corning Inc.	3,493,760
18,900	O'Reilly Automotive Inc.†	21,335,832	7,500	QUALCOMM Inc.	1,269,750
14,000	Visteon Corp.†	1,646,540	94,000	Telesat Corp.†	808,400
		<u>78,621,226</u>			<u>12,531,430</u>
Broadcasting — 0.3%			Computer Hardware — 0.8%		
585,000	Grupo Televisa SAB, ADR	1,872,000	110,550	Apple Inc.	18,957,114
37,121	Liberty Broadband Corp., Cl. C†	2,124,435	10,000	Dell Technologies Inc., Cl. C	1,141,100
50,000	Liberty Media Corp.-Liberty SiriusXM†	1,485,500	5,000	HP Inc.	151,100
135,000	Sinclair Inc.	1,818,450	17,500	Micron Technology Inc.	2,063,075
30,000	TEGNA Inc.	448,200			<u>22,312,389</u>
		<u>7,748,585</u>	Computer Software and Services — 7.2%		
Building and Construction — 1.8%			30,000	3D Systems Corp.†	133,200
102,000	Carrier Global Corp.	5,929,260	8,300	Adobe Inc.†	4,188,180
78,200	Fortune Brands Innovations Inc.	6,621,194	1,000	Akamai Technologies Inc.†	108,760
4,500	H&E Equipment Services Inc.	288,810	1,000	Alibaba Group Holding Ltd., ADR	72,360

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

Shares		Market Value	Shares		Market Value
	COMMON STOCKS (Continued)				
	Computer Software and Services (Continued)		54,000	Uber Technologies Inc.†	\$ 4,157,460
					<u>10,350,361</u>
37,000	Alphabet Inc., Cl. A†	\$ 5,584,410		Diversified Industrial — 4.2%	
224,900	Alphabet Inc., Cl. C†	34,243,274	500	Agilent Technologies Inc.	72,755
163,900	Amazon.com Inc.†	29,564,282	10,555	American Outdoor Brands Inc.†	92,884
8,520	Backblaze Inc., Cl. A†	87,160	237,000	Ampco-Pittsburgh Corp.†	514,290
4,000	Check Point Software Technologies Ltd.†	656,040	10,845	AZZ Inc.	838,427
23,000	Cisco Systems Inc.	1,147,930	95,000	Bouygues SA	3,877,225
17,800	CrowdStrike Holdings Inc., Cl. A†	5,706,502	4,800	Crane Co.	648,624
7,530	Edgio Inc.†	72,664	3,000	Crane NXT Co.	185,700
5,000	Fastly Inc., Cl. A†	64,850	48,700	Eaton Corp. plc.	15,227,516
6,200	Fiserv Inc.†	990,884	47,600	General Electric Co.	8,355,228
1,000	Fortinet Inc.†	68,310	3,500	Graham Corp.†	95,480
2,500	Gen Digital Inc.	56,000	123,000	Griffon Corp.	9,020,820
500,000	Hewlett Packard Enterprise Co.	8,865,000	173,000	Honeywell International Inc.	35,508,250
4,790	Intuit Inc.	3,113,500	11,000	Hyster-Yale Materials Handling Inc.	705,870
59,000	Kyndryl Holdings Inc.†	1,283,840	43,199	Intevac Inc.†	165,884
38,750	Meta Platforms Inc., Cl. A	18,816,225	37,500	ITT Inc.	5,101,125
140,950	Microsoft Corp.	59,300,484	10,000	nVent Electric plc	754,000
8,886	MKS Instruments Inc.	1,181,838	15,000	Pentair plc	1,281,600
75,000	N-able Inc.†	980,250	10,678	Proto Labs Inc.†	381,738
2,500	Oracle Corp.	314,025	1,250	Siemens AG	238,642
50,000	Oxford Metrics plc	65,632	6,500	Sulzer AG	790,653
68,500	Rockwell Automation Inc.	19,956,105	287,000	Textron Inc.	27,531,910
4,500	SAP SE, ADR	877,635	15,225	The Sherwin-Williams Co.	5,288,099
7,400	ServiceNow Inc.†	5,641,760	300,000	Toray Industries Inc.	1,437,971
42,973	SolarWinds Corp.†	542,319	36,000	Trinity Industries Inc.	1,002,600
12,000	Stratasys Ltd.†	139,440			<u>119,117,291</u>
19,757	Vimeo Inc.†	80,806		Electronics — 2.3%	
		<u>203,903,665</u>	5,000	Flex Ltd.†	143,050
	Consumer Products — 1.9%		58,000	Intel Corp.	2,561,860
30,000	Church & Dwight Co. Inc.	3,129,300	8,597	Kimball Electronics Inc.†	186,125
318,000	Edgewell Personal Care Co.	12,287,520	148,000	Resideo Technologies Inc.†	3,318,160
47,000	Energizer Holdings Inc.	1,383,680	1,650	Signify NV	50,875
95,000	Hanesbrands Inc.†	551,000	371,000	Sony Group Corp., ADR	31,809,540
700	Johnson Outdoors Inc., Cl. A	32,277	38,000	TE Connectivity Ltd.	5,519,120
150	Kering SA	59,286	79,200	Texas Instruments Inc.	13,797,432
3,995	Nintendo Co. Ltd., ADR	54,292	13,000	Thermo Fisher Scientific Inc.	7,555,730
212,000	Philip Morris International Inc.	19,423,440	3,500	Universal Display Corp.	589,575
48,870	Spectrum Brands Holdings Inc.	4,349,919			<u>65,531,467</u>
250	The Estee Lauder Companies Inc., Cl. A	38,537		Energy and Utilities: Electric — 0.4%	
73,000	The Procter & Gamble Co.	11,844,250	2,000	ALLETE Inc.	119,280
7,000	The Scotts Miracle-Gro Co.	522,130	5,000	American Electric Power Co. Inc.	430,500
		<u>53,675,631</u>	29,000	Electric Power Development Co. Ltd.	475,000
	Consumer Services — 0.4%		112,000	Evergy Inc.	5,978,560
86,530	Arlo Technologies Inc.†	1,094,604	12,000	Pinnacle West Capital Corp.	896,760
13,100	Ashtead Group plc	932,527	10,000	Portland General Electric Co.	420,000
9,000	Avis Budget Group Inc.	1,102,140	3,000	PPL Corp.	82,590
750	Booking Holdings Inc.	2,720,910	61,600	The AES Corp.	1,104,488
7,000	Travel + Leisure Co.	342,720			

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

Shares	Market Value	Shares	Market Value
COMMON STOCKS (Continued)			
Energy and Utilities: Electric (Continued)			
6,500	WEC Energy Group Inc.		\$ 533,780
	<u>10,040,958</u>		
Energy and Utilities: Integrated — 1.2%			
20,000	Chubu Electric Power Co. Inc.		260,867
20,000	Endesa SA		370,369
228,000	Enel SpA		1,505,138
12,500	Eversource Energy		747,125
23,000	Hawaiian Electric Industries Inc.		259,210
410,000	Hera SpA		1,444,645
16,000	Hokkaido Electric Power Co. Inc.		87,124
45,000	Iberdrola SA, ADR		2,243,250
115,000	Korea Electric Power Corp., ADR†		957,950
23,000	Kyushu Electric Power Co. Inc.		205,873
23,000	MGE Energy Inc.		1,810,560
152,000	NextEra Energy Inc.		9,714,320
5,650	NextEra Energy Partners LP		169,952
49,000	NiSource Inc.		1,355,340
10,000	Northwestern Energy Group Inc.		509,300
57,500	OGE Energy Corp.		1,972,250
11,000	Ormat Technologies Inc.		728,090
195,000	PG&E Corp.		3,268,200
49,000	PNM Resources Inc.		1,844,360
30,000	Public Service Enterprise Group Inc.		2,003,400
50,000	Shikoku Electric Power Co. Inc.		389,582
40,000	The Chugoku Electric Power Co. Inc.		300,700
18,000	The Kansai Electric Power Co. Inc.		255,529
50,000	Tohoku Electric Power Co. Inc.		390,739
	<u>32,793,873</u>		
Energy and Utilities: Natural Gas — 1.2%			
16,000	APA Corp.		550,080
200,000	Enterprise Products Partners LP		5,836,000
47,000	Kinder Morgan Inc.		861,980
207,500	National Fuel Gas Co.		11,146,900
30,000	National Grid plc		403,636
22,000	National Grid plc, ADR		1,500,840
14,300	ONEOK Inc.		1,146,431
75,000	Semptra		5,387,250
67,000	Southwest Gas Holdings Inc.		5,100,710
74,000	UGI Corp.		1,815,960
	<u>33,749,787</u>		
Energy and Utilities: Oil — 4.5%			
82,900	Chevron Corp.		13,076,646
207,300	ConocoPhillips		26,385,144
65,000	Devon Energy Corp.		3,261,700
123,000	Eni SpA, ADR		3,901,560
375,000	Equinor ASA, ADR		10,136,250
107,000	Exxon Mobil Corp.		12,437,680
15,700	Hess Corp.		2,396,448
129,000	Marathon Petroleum Corp.		\$ 25,993,500
73,000	Occidental Petroleum Corp.		4,744,270
100,000	PetroChina Co. Ltd., Cl. H		85,475
25,000	Petroleo Brasileiro SA, ADR		380,250
52,000	Phillips 66		8,493,680
75,000	Repsol SA, ADR		1,253,355
92,800	Shell plc, ADR		6,221,312
3,000	Texas Pacific Land Corp.		1,735,530
70,000	TotalEnergies SE, ADR		4,818,100
2,891	Woodside Energy Group Ltd., ADR		57,733
	<u>125,378,633</u>		
Energy and Utilities: Services — 1.5%			
2,000	Baker Hughes Co.		67,000
89,000	Dril-Quip Inc.†		2,005,170
556,325	Halliburton Co.		21,930,331
117,975	Oceaneering International Inc.†		2,760,615
267,000	Schlumberger NV		14,634,270
	<u>41,397,386</u>		
Energy and Utilities: Water — 0.3%			
11,000	American States Water Co.		794,640
6,000	American Water Works Co. Inc.		733,260
51,000	Essential Utilities Inc.		1,889,550
61,000	Mueller Water Products Inc., Cl. A		981,490
34,000	Severn Trent plc		1,059,954
22,000	SJW Group		1,244,980
7,500	The York Water Co.		272,025
8,000	United Utilities Group plc, ADR		208,200
	<u>7,184,099</u>		
Entertainment — 2.6%			
222,000	Atlanta Braves Holdings Inc., Cl. A†		9,301,800
65,000	Atlanta Braves Holdings Inc., Cl. C†		2,538,900
25,000	Caesars Entertainment Inc.†		1,093,500
61,333	Fox Corp., Cl. A		1,917,883
71,000	Fox Corp., Cl. B		2,032,020
3,000	International Game Technology plc		67,770
59,880	Madison Square Garden Entertainment Corp.†		2,347,895
50,000	Madison Square Garden Sports Corp.†		9,226,000
22,800	Netflix Inc.†		13,847,124
156,250	Ollamani SAB†		282,245
91,000	Paramount Global, Cl. A		1,986,530
260,000	Paramount Global, Cl. B		3,060,200
3,000	Penn Entertainment Inc.†		54,630
57,880	Sphere Entertainment Co.†		2,840,750
16,000	Take-Two Interactive Software Inc.†		2,375,840
25,000	The Walt Disney Co.		3,059,000
105,000	Universal Music Group NV		3,158,226
650,000	Vivendi SE		7,082,650
720,000	Warner Bros Discovery Inc.†		6,285,600
	<u>72,558,563</u>		

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

<u>Shares</u>	<u>Market Value</u>	<u>Shares</u>	<u>Market Value</u>
COMMON STOCKS (Continued)			
Food and Beverage (Continued)			
42,000	Post Holdings Inc.†	\$ 4,463,760	
24,500	Remy Cointreau SA	2,469,790	
18,000	Suntory Beverage & Food Ltd.	607,848	
2,500	The Boston Beer Co. Inc., Cl. A†	761,050	
240,000	The Coca-Cola Co.	14,683,200	
51,000	The Hain Celestial Group Inc.†	400,860	
5,150	The J.M. Smucker Co.	648,230	
424,000	The Kraft Heinz Co.	15,645,600	
14,000	TreeHouse Foods Inc.†	545,300	
29,000	Unilever plc, ADR	1,455,510	
10,000	WK Kellogg Co.	188,000	
470,000	Yakult Honsha Co. Ltd.	9,599,947	
		254,167,075	
Health Care — 10.9%			
30,500	Abbott Laboratories	3,466,630	
58,600	AbbVie Inc.	10,671,060	
42,486	AstraZeneca plc, ADR	2,878,426	
185,987	Avantor Inc.†	4,755,688	
122,000	Bausch + Lomb Corp.†	2,110,600	
85,000	Baxter International Inc.	3,632,900	
1,000	Bayer AG	30,672	
10,000	Becton Dickinson & Co.	2,474,500	
2,500	BioMarin Pharmaceutical Inc.†	218,350	
12,500	Bio-Rad Laboratories Inc., Cl. A†	4,323,375	
69,000	Bristol-Myers Squibb Co.	3,741,870	
75,000	Catalent Inc.†	4,233,750	
25,000	Cencora Inc.	6,074,750	
9,000	Charles River Laboratories International Inc.†	2,438,550	
12,500	Chemed Corp.	8,024,125	
23,000	DaVita Inc.†	3,175,150	
1,000	Demant A/S†	49,610	
100,000	DENTSPLY SIRONA Inc.	3,319,000	
55,000	Elanco Animal Health Inc.†	895,400	
15,000	Elevance Health Inc.	7,778,100	
51,400	Eli Lilly & Co.	39,987,144	
300,000	Evolent Health Inc., Cl. A†	9,837,000	
24,500	Fortrea Holdings Inc.†	983,430	
467	GE HealthCare Technologies Inc.	42,455	
12,510	Gerresheimer AG	1,409,025	
45,000	Halozyne Therapeutics Inc.†	1,830,600	
25,000	HCA Healthcare Inc.	8,338,250	
45,500	Henry Schein Inc.†	3,436,160	
30,000	ICU Medical Inc.†	3,219,600	
7,200	Incyte Corp.†	410,184	
42,371	Integer Holdings Corp.†	4,943,848	
15,900	Intuitive Surgical Inc.†	6,345,531	
101,535	Johnson & Johnson	16,061,822	
3,735	Kenvue Inc.	80,153	
24,500	Laboratory Corp. of America Holdings.	\$ 5,352,270	
10,000	Lantheus Holdings Inc.†	622,400	
11,000	McKesson Corp.	5,905,350	
40,000	Medtronic plc	3,486,000	
122,000	Merck & Co. Inc.	16,097,900	
191,042	Option Care Health Inc.†	6,407,549	
1,000	Organon & Co.	18,800	
70,000	Owens & Minor Inc.†	1,939,700	
100,000	Pacific Biosciences of California Inc.†	375,000	
63,000	Patterson Cos. Inc.	1,741,950	
78,000	Perrigo Co. plc	2,510,820	
65,000	PetIQ Inc.†	1,188,200	
462,088	Pfizer Inc.	12,822,942	
25,430	QuidelOrtho Corp.†	1,219,114	
250	Roche Holding AG.	63,675	
25,000	Silk Road Medical Inc.†	458,000	
24,400	Stryker Corp.	8,732,028	
3,600	Teladoc Health Inc.†	54,360	
133,398	Tenet Healthcare Corp.†	14,021,464	
56,000	The Cigna Group.	20,338,640	
48,000	The Cooper Companies Inc.	4,870,080	
21,252	Treace Medical Concepts Inc.†	277,339	
4,050	UnitedHealth Group Inc.	2,003,535	
10,000	Vertex Pharmaceuticals Inc.†	4,180,100	
25,000	Viatrix Inc.	298,500	
30,000	Zimmer Biomet Holdings Inc.	3,959,400	
105,038	Zoetis Inc.	17,773,480	
		307,936,304	
Hotels and Gaming — 0.4%			
19,000	Accor SA	887,570	
79,800	Boyd Gaming Corp.	5,372,136	
43,000	Entain plc.	432,769	
400	Flutter Entertainment plc†	79,717	
4,700	Gambling.com Group Ltd.†	42,911	
15,000	Golden Entertainment Inc.	552,450	
16,000	Las Vegas Sands Corp.	827,200	
400,000	Mandarin Oriental International Ltd.	622,000	
20,400	MGM Resorts International†	963,084	
15,000	Ryman Hospitality Properties Inc., REIT	1,734,150	
5,000	Wyndham Hotels & Resorts Inc.	383,750	
500	Wynn Resorts Ltd.	51,115	
		11,948,852	
Machinery — 2.6%			
57,000	Astec Industries Inc.	2,491,470	
1,751,700	CNH Industrial NV.	22,702,032	
55,500	Deere & Co.	22,796,070	
7,500	Generac Holdings Inc.†	946,050	
3,500	Otis Worldwide Corp.	347,445	
1,500	Tennant Co.	182,415	
40,000	Twin Disc Inc.	661,200	

