

GABELLI DIVIDEND & INCOME TRUST
Form 8-K
December 09, 2010

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): December 3, 2010

THE GABELLI DIVIDEND & INCOME TRUST
(Exact name of registrant as specified in its charter)

| | | |
|---|--|--|
| Delaware (State or other jurisdiction of incorporation) | 811-21423 (Commission File Number) | 80-0080998 (IRS Employer Identification No.) |
|---|--|--|

| | |
|---|--------------------------|
| One Corporate Center, Rye, New York (Address of principal executive offices) | 10580-1422 (Zip Code) |
|---|--------------------------|

Registrant's telephone number, including area code: (800) 422-3554

Not Applicable
(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Section 7 – Regulation FD

Item 7.01 Regulation FD Disclosure.

On December 3, 2010, the Board of Trustees of The Gabelli Dividend & Income Trust (the "Fund") amended and restated in its entirety the bylaws of the Fund (the "Amended and Restated Bylaws"). The Amended and Restated Bylaws were deemed effective December 3, 2010 and are attached hereto as Exhibit 3(ii) and are incorporated herein by reference.

Section 9 – Financial Statements and Exhibits

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

Exhibit 3(ii) Amended and Restated Bylaws, dated December 3, 2010, of The Gabelli Dividend & Income Trust

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Date: December 9, 2010

THE GABELLI DIVIDEND & INCOME TRUST

By: */s/ Agnes Mullady*
Agnes Mullady
Secretary

EXHIBIT INDEX

| Exhibit No. | Description |
|-------------|---|
| 3(ii) | Amended and Restated By-Laws, dated December 3, 2010 |