



New York Stock Exchange  
11 Wall Street  
New York, NY 10005

December 19, 2018

Chief, Information Technology  
Securities and Exchange Commission  
Division of Corporate Finance  
100 F Street, NE MS 3040  
Washington, DC 20549

To whom it may concern:

The NYSE American certifies its approval for listing and registration of the Series B Cumulative Puttable and Callable Preferred Shares of The Gabelli Global Utility & Income Trust under the Exchange Act of 1934.

Sincerely,

A handwritten signature in black ink, appearing to read "Ben Sayrs", is placed here.