



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 Sauer", with a long, sweeping horizontal line extending to the right.