

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

December 13, 2019

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 Arca certifies its approval for listing and registration of the 5.00% Series K Cumulative Preferred Stock of THE GABELLI EQUITY TRUST INC. under the Exchange Act of 1934.

Sincerely,

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