



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

DIVISION OF  
INVESTMENT MANAGEMENT

March 20, 2020

**VIA ELECTRONIC MAIL**

Jonathan M. Kopcsik  
Stradley Ronan Stevens & Young LLP  
2005 Market Street, Suite 2600  
Philadelphia, PA 19103

Re: Delaware Investments Dividend and Income Fund, Inc., et al., 812-13331

Dear Mr. Kopcsik:

By form APP-WD, filed with the Securities and Exchange Commission on February 21, 2020, you requested that the above-referenced application, filed under the Investment Company Act of 1940, be withdrawn. Please be advised that your request for withdrawal has been granted, pursuant to delegated authority.

Sincerely,

/s/ Kaitlin C. Bottock

Kaitlin C. Bottock  
Branch Chief