

Gabelli Natural Resources, Gold & Income Trust  
Form 8-A12B  
January 21, 2011

**SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549**

**FORM 8-A  
FOR REGISTRATION OF CERTAIN CLASSES OF SECURITIES  
PURSUANT TO SECTION 12(b) OR 12(g) OF THE  
SECURITIES EXCHANGE ACT OF 1934  
The Gabelli Natural Resources, Gold & Income Trust  
(Exact Name of Registrant as Specified in its Charter)**

**Delaware  
(State of Incorporation  
or Organization)**

**27-4249875  
(I.R.S. Employer  
Identification no.)**

**One Corporate Center  
Rye, New York  
(Address of Principal Executive Offices)**

**10580-1422  
(Zip Code)**

**If this form relates to the registration of a class of securities pursuant to Section 12(b) of the Exchange Act and is effective pursuant to General Instruction A.(c), please check the following box.**   
**Securities Act registration statement file number to which this form relates: 333-152424**  
**Securities to be registered pursuant to Section 12(b) of the Act:**

**If this form relates to the registration of a class of securities pursuant to Section 12(g) of the Exchange Act and is effective pursuant to General Instruction A.(d), please check the following box.**

**Title of Each Class  
to be so Registered**

**Name of Each Exchange on Which  
Each Class is to be Registered**

**Common Shares of Beneficial Interest  
Securities to be registered pursuant to Section 12(g) of the Act:**

**New York Stock Exchange  
None**

**INFORMATION REQUIRED IN REGISTRATION STATEMENT**

**Item 1. Description of Registrant's Securities to be Registered.**

The description of the Registrant's securities to be registered is incorporated by reference to the description contained under the caption "Description of the Shares - Common Shares" in Pre-Effective Amendment No. 3 to the Registrant's Registration Statement on Form N-2 (File Nos. 333-152424 and 811-22216), as filed electronically with the Securities and Exchange Commission on December 29, 2010 (Accession No. 0000950123-10-117297).

**Item 2. Exhibits.**

Pursuant to the Instructions as to Exhibits, no exhibits are filed herewith or incorporated by reference.

**SIGNATURE**

Pursuant to the requirements of Section 12 of the Securities Exchange Act of 1934, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereto duly authorized.

THE GABELLI NATURAL RESOURCES,  
GOLD & INCOME TRUST

By: /s/ Bruce N. Alpert  
Name: Bruce N. Alpert  
Title: Principal Executive Officer and  
President

Date: January 21, 2011