

The Gabelli Global Utility & Income Trust

CUSIP # 36242L105

ATTENTION: IMPORTANT TAX INFORMATION! 2011 DISTRIBUTION ALLOCATIONS Common Shares

To All Shareholders:

Set forth below is the allocation of net investment income, short-term capital gains, long-term capital gains and non-taxable return of capital for the 2011 distributions of the Common Shares of **The Gabelli Global Utility & Income Trust**.

Please contact Adam Tokar at (914) 921-5070 with any inquiries.

		\$ PER SHARE												
		JAN.	FEB.	MAR.	APR.	MAY	JUN.	JUL.	AUG.	SEP.	OCT.	NOV.	DEC.	TOTAL
Record Date		01/14/11	02/11/11	03/17/11	04/14/11	05/16/11	06/16/11	07/15/11	08/17/11	09/16/11	10/17/11	11/15/11	12/13/11	
Payment Date		01/24/11	02/18/11	03/24/11	04/21/11	05/23/11	06/23/11	07/22/11	08/24/11	09/23/11	10/24/11	11/22/11	12/16/11	
SOURCE														
Net Investment Income (a)		\$0.05137	\$0.05137	\$0.05137	\$0.05137	\$0.05137	\$0.05137	\$0.05137	\$0.05137	\$0.05137	\$0.05137	\$0.05137	\$0.05137	\$0.61644
Short-Term Capital Gains (a)		\$0.00029	\$0.00029	\$0.00029	\$0.00029	\$0.00029	\$0.00029	\$0.00029	\$0.00029	\$0.00029	\$0.00029	\$0.00029	\$0.00029	\$0.00348
Long-Term Capital Gains (b)		\$0.03067	\$0.03067	\$0.03067	\$0.03067	\$0.03067	\$0.03067	\$0.03067	\$0.03067	\$0.03067	\$0.03067	\$0.03067	\$0.03067	\$0.36804
Return of Capital (c)		\$0.01767	\$0.01767	\$0.01767	\$0.01767	\$0.01767	\$0.01767	\$0.01767	\$0.01767	\$0.01767	\$0.01767	\$0.01767	\$0.01767	\$0.21204
TOTAL		\$0.10000	\$0.10000	\$0.10000	\$0.10000	\$0.10000	\$0.10000	\$0.10000	\$0.10000	\$0.10000	\$0.10000	\$0.10000	\$0.10000	\$1.20000

		PERCENTAGES												
		JAN.	FEB.	MAR.	APR.	MAY	JUN.	JUL.	AUG.	SEP.	OCT.	NOV.	DEC.	TOTAL
SOURCE														
Net Investment Income (a)		51.3700%	51.3700%	51.3700%	51.3700%	51.3700%	51.3700%	51.3700%	51.3700%	51.3700%	51.3700%	51.3700%	51.3700%	51.3700%
Short-Term Capital Gains (a)		0.2900%	0.2900%	0.2900%	0.2900%	0.2900%	0.2900%	0.2900%	0.2900%	0.2900%	0.2900%	0.2900%	0.2900%	0.2900%
Long-Term Capital Gains (b)		30.6700%	30.6700%	30.6700%	30.6700%	30.6700%	30.6700%	30.6700%	30.6700%	30.6700%	30.6700%	30.6700%	30.6700%	30.6700%
Return of Capital (c)		17.6700%	17.6700%	17.6700%	17.6700%	17.6700%	17.6700%	17.6700%	17.6700%	17.6700%	17.6700%	17.6700%	17.6700%	17.6700%
TOTAL		100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%

Ordinary Dividends and Capital Gains:

100% of the ordinary income (net investment income and short-term capital gains) paid by the Fund in 2011 was classified as "Qualified Dividends" subject to a maximum Federal tax rate of 15% for individual taxable accounts (or zero depending on an individual's tax bracket). Ordinary income is reported in box 1a and qualified income is reported in box 1b of Form 1099-DIV. Capital gain distributions are subject to a maximum Federal tax rate of 15% for individual taxable accounts (or zero depending on an individual's tax bracket). Capital gain distributions are reported in box 2a of Form 1099-DIV.

Corporate Dividends Received Deduction and U.S. Government Securities Income:

The percentage of the ordinary income paid by the Fund in 2011 that qualifies for the dividends received deduction available to corporations is 80.04%. The percentage of the ordinary income paid by the Fund in 2011 that was derived from U.S. Government Securities was 0.05%. The percentage of U.S. Government Securities held by the Fund as of December 31, 2011 was 5.57%. (d)

- (a) Distributions from net investment income and short-term capital gains are taxable as ordinary income and will appear on Form 1099-DIV under Total ordinary dividends in box 1a.
- (b) Taxable as long-term capital gains reportable in column (h), line 13 on Form 1040, Schedule D. Since there were no retained capital gains in 2011, Form 2439 will not be necessary.
- (c) Non-taxable distribution of capital which will appear on Form 1099-DIV under Nondividend distributions in box 3. The tax basis of a shareholder's investment should be reduced by the same amount.
- (d) Certain states require that 50% of the Fund's portfolio be invested in U.S. Government Securities at the end of each calendar quarter to allow "pass-through" treatment of income derived from U.S. Government Securities. The Fund did not meet this strict requirement in 2011.