

Gabelli Global Gold, Natural Resources & Income Trust  
Form 497J  
October 11, 2007

1933 Act Rule 497(j)  
1933 Act Rule File No. 333-143009  
1940 Act Rule File No. 811-21698

The Gabelli Global Gold, Natural Resources & Income Trust  
One Corporate Center  
Rye, New York 10580-1422

October 10, 2007

VIA EDGAR

Securities and Exchange Commission  
Division of Investment Management  
100 F Street, N.E.  
Washington, D.C. 20549

RE: The Gabelli Global Gold, Natural Resources & Income Trust File Nos.  
333-143009 and 811-21698

Ladies and Gentlemen:

Pursuant to Rule 497(j) under the Securities Act of 1933, as amended (the 1933 Act ), please accept this letter as certification that the Statement of Additional Information that would have been filed pursuant to Rule 497(c) under the 1933 Act for The Gabelli Global Gold, Natural Resources & Income Trust (the Fund ) does not differ from that contained in Pre-Effective Amendment No. 2 (the Amendment ) to the Fund's Registration Statement on Form N-2. This Amendment was filed electronically on September 20, 2007 (Accession # 0001341004-07-002631).

If you have any questions concerning this filing, you may contact the undersigned at (914) 921-5100.

Very truly yours,

/s/ Bruce N. Alpert  
Bruce N. Alpert  
President