

GABELLI CONVERTIBLE & INCOME SECURITIES FUND INC  
Form RW  
April 16, 2018

**The Gabelli Convertible and Income Securities Fund Inc.**

One Corporate Center  
Rye, New York 10580-1422

April 16, 2018

**VIA EDGAR**

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

RE: The Gabelli Convertible and Income Securities Fund Inc.  
(File No. 333-195589)

Ladies & Gentlemen:

Pursuant to Rule 477 promulgated under the Securities Act of 1933, as amended (the "Securities Act"), The Gabelli Convertible and Income Securities Fund Inc. (the "Fund") hereby requests that the U.S. Securities and Exchange Commission (the "Commission") consent to the withdrawal of the Registration Statement on Form N-2, Registration No. 333-195589 (together with all exhibits thereto, the "Registration Statement"), filed in connection with the proposed offering of the Fund's securities on a delayed or continuous basis in reliance on Rule 415 under the Securities Act of 1933, as amended (the "Securities Act"). The Registration Statement was originally filed with the Commission on April 30, 2014.

The Fund no longer anticipates conducting an offering of its securities pursuant to the Registration Statement. The Registrant Statement has not been declared effective by the Commission, and no securities were sold in connection with the offering described in the Registration Statement. The Fund believes that the withdrawal of the Registration Statement is consistent with the public interest and the protection of investors, as contemplated by Rule 477.

The Fund requests, in accordance with Rule 457(p) promulgated under the Securities Act, that all fees paid to the Commission in connection with the filing of the Registration Statement be credited to the account of the Fund for future use.

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U.S. Securities and Exchange Commission

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If you have any questions regarding the foregoing application for withdrawal, please contact our counsel, Richard T. Prins of Skadden, Arps, Slate, Meagher & Flom LLP, at (212) 735-2790, Thomas A. DeCapo, at (617) 573-4814, or Kenneth E. Burdon, at (617) 573-4836.

Very Truly Yours,

THE GABELLI CONVERTIBLE AND  
INCOME SECURITIES FUND INC.

By: /s/ Bruce N. Alpert  
Name: Bruce N. Alpert  
Title: President