

GABELLI
FUNDS

One Corporate Center
Rye, NY 10580-1422
t 914.921.5100
GABELLI.COM

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December 27, 2023

To our Shareholders:

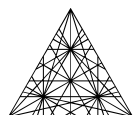
As scheduled, certain Gabelli funds went “ex dividend” and paid distributions today. As a result, the NAV per share of each fund paying a distribution will decrease by the amount of the distribution. Additionally, the closing NAV per share reflects today’s market movement.

For those shareholders who elected cash, the total value of the investment will be the net asset value of the shares today, plus the cash value of the distributions.

For those shareholders who elected to reinvest their distributions, the total value of the investment will be the net asset value of the original shares, plus the value of the shares issued through the reinvestment (will be issued at today’s NAV per share).

The per-share distribution rates are attached and can also be found at:

https://www.gabelli.com/funds/open_ends#distributions

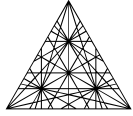


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The Gabelli Funds listed below announced year end distributions. The payment, ex-dividend, and reinvestment date is December 27, 2023 to shareholders of record on December 26, 2023.

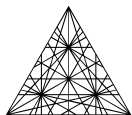
				Source of Distribution (per share)		
				<u>Net</u>	<u>Short Term</u>	<u>Long Term</u>
				<u>Investment</u>	<u>Capital Gains</u>	<u>Capital</u>
				<u>Income (a)</u>	<u>(a)</u>	<u>Gains</u>
<u>CUSIP</u>	<u>Fund</u>	<u>Total</u>				
	<u>#</u>					
The Gabelli Dividend Growth Fund						
Class AAA (GABBX)	36240D105	402	\$0.2476	0.0244	0.0417	0.1815
Class A (GBCAX)	36240D204	1718	\$0.2537	0.0312	0.0416	0.1809
Class C (GBCCX)	36240D402	1720	\$0.1894	—	0.0354	0.1540
Class I (GBCIX)	36240D501	1562	\$0.4322	0.2074	0.0420	0.1828
The Gabelli Growth Fund						
Class AAA (GABGX)	36464V104	406	\$1.4487	—	—	1.4487
Class A (GGCAX)	36464V203	1343	\$1.4486	—	—	1.4486
Class C (GGCCX)	36464V401	1345	\$1.1599	—	—	1.1599
Class I (GGCIX)	36464V500	1356	\$1.5115	—	—	1.5115
Gabelli International Growth Fund, Inc.						
Class AAA (GIGRX)	364645101	9	\$1.5248	0.3080	—	1.2168
Class A (GAIGX)	364645200	1647	\$1.2040	—	—	1.2040
Class C (GCIGX)	364645408	1649	\$1.0203	—	—	1.0203
Class I (GIIGX)	364645507	1563	\$1.5916	0.3549	—	1.2367
The Gabelli Global Content and Connectivity Fund						
Class AAA (GABTX)	36464T109	401	\$0.0599	0.0599	—	—
Class A (GTCAX)	36464T208	1629	\$0.0599	0.0599	—	—
Class C (GTCCX)	36464T406	1631	\$0.0599	0.0599	—	—
Class I (GTTIX)	36464T794	1349	\$0.0599	0.0599	—	—
The Gabelli Global Rising Income and Dividend Fund						
Class AAA (GAGCX)	36464T885	441	\$0.7213	0.5802	0.0063	0.1348
Class A (GAGAX)	36464T877	1638	\$0.7216	0.5802	0.0063	0.1351
Class C (GACCX)	36464T851	1640	\$0.6977	0.5802	0.0052	0.1123
Class I (GAGIX)	36464T760	1348	\$0.7218	0.5802	0.0063	0.1353
The Gabelli Asset Fund						
Class AAA (GABAX)	362395105	405	\$3.9006	0.1579	—	3.7427
Class A (GATAX)	362395204	1721	\$3.8450	0.1638	—	3.6812
Class C (GATCX)	362395402	1723	\$3.1828	—	—	3.1828
Class I (GABIX)	362395501	1357	\$4.0329	0.2901	—	3.7428



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				Source of Distribution (per share)		
				<u>Net Investment</u>	<u>Short Term</u>	<u>Long Term</u>
				<u>Income (a)</u>	<u>Capital Gains (a)</u>	<u>Capital Gains</u>
	<u>CUSIP</u>	<u>Fund #</u>	<u>Total</u>			
The Gabelli Value 25 Fund Inc.						
Class AAA (GVCAX)	36240H502	2760	\$1.1486	0.0304	0.0019	1.1163
Class A (GABVX)	36240H106	409	\$1.1569	0.0307	0.0020	1.1242
Class C (GVCCX)	36240H304	1658	\$0.7403	—	0.0013	0.7390
Class I (GVCIX)	36240H403	1355	\$1.2170	0.0863	0.0020	1.1287
The Gabelli ABC Fund						
Class AAA (GABCX)	36239V108	408	\$0.3499	0.3499	—	—
Class ADV (GADVX)	36239V207	1792	\$0.3165	0.3165	—	—
The Gabelli Global Growth Fund						
Class AAA (GICPX)	36464T844	442	\$0.1369	0.1369	—	—
Class A (GGGAX)	36464T836	1641	\$0.1369	0.1369	—	—
Class C (GGGCX)	36464T810	1643	\$0.1369	0.1369	—	—
Class I (GGGIX)	36464T786	1346	\$0.1369	0.1369	—	—
The Gabelli Gold Fund, Inc.						
Class AAA (GOLDX)	36239R107	8	\$0.2027	0.2027	—	—
Class A (GLDAX)	36239R206	1650	\$0.2032	0.2032	—	—
Class C (GLDCX)	36239R404	1652	\$0.0763	0.0763	—	—
Class I (GLDIX)	36239R503	1564	\$0.2483	0.2483	—	—
Gabelli Enterprise Mergers and Acquisitions Fund						
Class AAA (EAAAX)	362402109	2761	\$0.3384	—	0.3248	0.0136
Class A (EMAAX)	29372K625	2755	\$0.3314	—	0.3181	0.0133
Class C (EMACX)	29372K591	2757	\$0.2884	—	0.2768	0.0116
Class Y (EMAYX)	29372K583	2758	\$0.4612	0.0941	0.3523	0.0148
The Gabelli International Small Cap Fund						
Class AAA (GABOX)	36464T505	403	\$0.2099	0.2099	—	—
Class A (GOCAV)	36464T604	1635	\$0.2099	0.2099	—	—
Class C (GGLCX)	36464T802	1637	\$0.2099	0.2099	—	—
Class I (GLOIX)	36464T778	1565	\$0.2099	0.2099	—	—
The Gabelli Global Mini Mites Fund						
Class AAA (GAMNX)	36464T745	3634	\$1.2138	0.0650	0.5336	0.6152
Class A (GMNAX)	36464T737	3635	\$1.2136	0.0650	0.5335	0.6151
Class C (GMNCX)	36464T729	3636	\$1.2090	0.0650	0.5314	0.6126
Class I (GGMMX)	36464T711	3637	\$1.2138	0.0650	0.5336	0.6152
Comstock Capital Value Fund						
Class AAA (COMVX)	20567T109	2759	\$0.0676	0.0676	—	—
Class A (DRCVX)	205763402	1785	\$0.0676	0.0676	—	—
Class C (CPCCX)	205763600	1787	\$0.0676	0.0676	—	—
Class I (CPCR X)	205763709	1788	\$0.0676	0.0676	—	—



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Source of Distribution (per share)

<u>CUSIP</u>	<u>Fund #</u>	<u>Total</u>	<u>Net</u>	<u>Short Term</u>	<u>Long Term</u>
			<u>Investment</u>	<u>Capital Gains</u>	<u>Capital</u>
			<u>Income (a)</u>	<u>(a)</u>	<u>Gains</u>
The Gabelli Capital Asset Fund (b)					
36239J105	471	\$1.7582	0.0800	0.0901	1.5881

The Gabelli Funds are managed by Gabelli Funds, LLC Inc. and distributed by G.distributors, LLC.

- (a) Taxable as ordinary income. The percentage of qualified dividend income subject to the 20% maximum tax rate for individuals will be determined after year end. Certain U.S. shareholders who are individuals, estates, or trusts and whose income exceeds certain thresholds will be required to pay a 3.8% Medicare tax on their "net investment income," which includes dividends received from the Fund and capital gains from the sale or other disposition of shares of the Fund.
- (b) The Gabelli Capital Asset Fund is an investment option for The Guardian Investor, a variable annuity issued by The Guardian Insurance & Annuity Company.

The Gabelli Funds are managed by Gabelli Funds, LLC Inc. and distributed by G.distributors, LLC, a registered broker-dealer and member of FINRA

Investors should carefully consider the investment objectives, risks, sales charges, and expenses of a Fund before investing. The prospectuses contain information about these and other matters and should be read carefully before investing. To obtain a prospectus, please visit our website at www.gabelli.com or call 800-GABELLI (800-422-3554).