HEITMANN WILLIAM F Form 3 August 17, 2011 FORM 3 UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549 OMB approval

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person <u>*</u> HEITMANN WILLIAM F		2. Date of Event RequiringStatement(Month/Day/Year)	3. Issuer Name and Ticker or Trading Symbol Gabelli Natural Resources, Gold & Income Trust [GNT]					
(Last) (First	st) (Middle)	05/25/2011	4. Relationship of Reporting Person(s) to Issuer(Check all applicable)			5. If Amendment, Date Original Filed(Month/Day/Year)		
1095 AVENUE (AMERICAS, R						Theo((violitibay) Tear)		
(Stre NEW YORK, NY 1			Officer 0/% Owner Officer Other (give title below) (specify below)		•	6. Individual or Joint/Group Filing(Check Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting Person		
(City) (Stat	te) (Zip)	Table I - N	lon-Derivati	ive Securiti	es Be	neficially Owned		
1.Title of Security (Instr. 4)		2. Amount of Securities Beneficially Owned (Instr. 4)		3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	(Instr. 5)			
owned directly or indi	rectly. Persons who resp information conta	ch class of securities benefici bond to the collection of hined in this form are not	51	EC 1473 (7-02)			
	currently valid OM	nd unless the form displand MB control number.						

Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)		3. Title and Amount of Securities Underlying Derivative Security		4. Conversion or Exercise	5. Ownership Form of	6. Nature of Indirect Beneficial Ownership (Instr. 5)
	Date Exercisable	(1 Expiration T Date	(Instr. 4) Title	Amount or Number of Shares	Price of Derivative Security	Derivative Security: Direct (D) or Indirect (I)	

3235-0104

January 31,

2005

0.5

Number:

Expires:

response...

Estimated average burden hours per

(Instr. 5)

Reporting Owners

Reporting Owner Nan	Relationships					
	Director 10% Owner		Officer Other			
HEITMANN WILLIAM 1095 AVENUE OF THE ROOM 4140 NEW YORK, NY 10	ÂX	Â	Â	Â		
Signatures						
William F. Heitmann	08/17/2011					
<u>**</u> Signature of Reporting Person	Date					

Explanation of Responses:

No securities are beneficially owned

- * If the form is filed by more than one reporting person, *see* Instruction 5(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *See* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.