

The Gabelli ABC Fund

Schedule of Investments — September 30, 2022 (Unaudited)

Shares	Market Value	Shares	Market Value
COMMON STOCKS — 40.0%			
Aerospace and Defense — 1.5%			
225,000	Aerjet Rocketdyne Holdings Inc.†..... \$ 8,997,750	20,000	Ping Identity Holding Corp.†..... \$ 561,400
1,800	Hexcel Corp. 93,096	6,000	Playtech plc†..... 29,584
	<u>9,090,846</u>	5,000	Rocket Internet SE..... 116,136
Automotive — 0.0%		2,000	Rockwell Automation Inc. 430,220
55,000	Iveco Group NV†..... 262,506	4,000	SLM Solutions Group AG†..... 76,993
Automotive: Parts and Accessories — 0.1%		300	Twitter Inc.†..... 13,152
17,000	Tenneco Inc., Cl. A†..... 295,630	2,400	VMware Inc., Cl. A..... 255,504
Broadcasting — 1.0%			<u>10,003,920</u>
9,000	Cogeco Inc. 358,997	Consumer Products — 2.2%	
118,000	Sinclair Broadcast Group Inc., Cl. A..... 2,134,620	15,000	Bang & Olufsen A/S†..... 18,022
155,000	TEGNA Inc. 3,205,400	24,000	Energizer Holdings Inc. 603,360
	<u>5,699,017</u>	19,500	Hunter Douglas NV†..... 3,340,598
Building and Construction — 9.3%		20,400	iRobot Corp.†..... 1,149,132
13,000	Hill International Inc.†..... 43,160	800,000	Swedish Match AB 7,929,607
6,000	Johnson Controls International plc..... 295,320		<u>13,040,719</u>
925,500	Lennar Corp., Cl. B 55,076,505	Diversified Industrial — 0.4%	
	<u>55,414,985</u>	40,000	Myers Industries Inc. 658,800
Business Services — 0.6%		35,000	Steel Partners Holdings LP†..... 1,452,500
12,500	Biffa plc 57,503	14,007	Valmet Oyj 285,945
76,000	Dawson Geophysical Co.†..... 127,680	25,500	Wartsila OYJ Abp 164,493
28,000	Euromoney Institutional Investor plc..... 450,818		<u>2,561,738</u>
6,000	Evo Payments Inc., Cl. A†..... 199,800	Electronics — 2.5%	
100,000	Nielsen Holdings plc..... 2,772,000	1,400	Coherent Corp.†..... 48,790
180,000	Steel Connect Inc.†..... 246,600	45,000	CyberOptics Corp.†..... 2,420,100
	<u>3,854,401</u>	1,200	MKS Instruments Inc. 99,168
Cable and Satellite — 0.3%		51,500	Rogers Corp.†..... 12,456,820
1,000	Charter Communications Inc., Cl. A†..... 303,350	12,400	Yamada Holdings Co. Ltd..... 40,782
70,000	Liberty Global plc, Cl. A†..... 1,091,300		<u>15,065,660</u>
19,000	Liberty Global plc, Cl. C†..... 313,500	Energy and Utilities — 3.7%	
20,000	Liberty Latin America Ltd., Cl. A†..... 123,800	52,000	Alerion Cleanpower SpA 1,684,314
10,000	Shaw Communications Inc., Cl. B 243,168	16,666	Alvopetro Energy Ltd. 84,455
	<u>2,075,118</u>	12,500	APA Corp. 427,375
Communications — 0.0%		1,000	Brigham Minerals Inc., Cl. A 24,670
11,000	Millicom International Cellular SA†..... 125,510	1,450,000	ContourGlobal plc..... 4,079,874
Computer Software and Services — 1.7%		300	DCP Midstream LP..... 11,271
4,200	Aspen Technology Inc.†..... 1,000,440	20,000	Endesa SA..... 302,247
20,000	Avalara Inc.†..... 1,836,000	46,982	Energy Transfer LP 518,211
33,000	Black Knight Inc.†..... 2,136,090	520	Equitrans Midstream Corp. 3,890
7,000	BTRS Holdings Inc.†..... 64,820	200,000	Gulf Coast Ultra Deep Royalty Trust..... 9,400
12,000	Citrix Systems Inc. 1,248,000	29,000	National Fuel Gas Co..... 1,784,950
600	Computer Services Inc. 33,450	203,000	PNM Resources Inc. 9,283,190
3,000	Convey Health Solutions Holdings Inc.†... 31,530	30,000	Primo Water Corp..... 376,500
14,000	Dell Technologies Inc., Cl. C..... 478,380	74,000	Severn Trent plc 1,945,812
25,700	Digi International Inc.†..... 888,449	40,000	Shell Midstream Partners LP 632,400
4,000	EMIS Group plc..... 84,411	10,000	South Jersey Industries Inc. 334,200
6,700	Fiserv Inc.†..... 626,919	300	Southwest Gas Holdings Inc. 20,925
4,590	NortonLifeLock Inc. 92,442	23,000	UGI Corp..... 743,590
			<u>22,267,274</u>
		Entertainment — 0.8%	
		2,500	Activision Blizzard Inc..... 185,850

Schedule of Investments (Continued) — September 30, 2022 (Unaudited)

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COMMON STOCKS (Continued)					
Entertainment (Continued)					
94,000	Fox Corp., Cl. B	\$ 2,679,000	170,000	Covetrus Inc.†	\$ 3,549,600
38,000	Liberty Media Corp.- Liberty Braves, Cl. A†	1,069,700	5,000	Forma Therapeutics Holdings Inc.†	99,750
4,740	Madison Square Garden Entertainment Corp.†	208,987	2,000	F-star Therapeutics Inc.†	10,240
5,000	Madison Square Garden Sports Corp.†	683,300	62,438	Global Blood Therapeutics Inc.†	4,252,028
		<u>4,826,837</u>	194,000	Hanger Inc.†	3,631,680
Equipment and Supplies — 0.1%			500	ICU Medical Inc.†	75,300
33,600	The L.S. Starrett Co., Cl. A†	296,688	182,000	Idorsia Ltd.†	2,372,069
Financial Services — 4.0%			300	Illumina Inc.†	57,237
34,000	Aareal Bank AG†	1,072,959	200	LHC Group Inc.†	32,732
7,000	Aimco Financial Corp.†	49,000	42,700	McKesson Europe AG	841,147
11,100	Alleghany Corp.†	9,317,007	2,000	Meridian Bioscience Inc.†	63,060
39,500	AllianceBernstein Holding LP	1,384,870	433,000	Myrex Inc.†	8,660
3,000	Brookfield Asset Management Inc., Cl. A	122,670	75,000	Perrigo Co. plc	2,674,500
2,119	CNFinance Holdings Ltd., ADR†	5,340	12,000	QIAGEN NV†	495,360
12,000	Cowen Inc., Cl. A	463,680	1,027	QuidelOrtho Corp.†	73,410
23,000	Equitable Holdings Inc.	606,050	15,000	Signify Health Inc., Cl. A†	437,250
12,000	Fanhua Inc., ADR	61,800	10,000	TherapeuticsMD Inc.†	66,400
32,000	First Horizon Corp.	732,800	205,000	Viatrix Inc.	1,746,600
1,000	Horizon Bancorp Inc.	17,960	107,000	Zendesk Inc.†	8,142,700
10,000	Intertrust NV†	191,502			<u>40,825,084</u>
	KKR & Co. Inc.	2,279,000	Hotels and Gaming — 0.0%		
800	Mastercard Inc., Cl. A	227,472	14,000	Entain plc	169,760
76,000	MoneyGram International Inc.†	790,400	Machinery — 0.8%		
55,000	Pzena Investment Management Inc., Cl. A	521,400	22,000	Astec Industries Inc.	686,180
6,000	Randolph Bancorp Inc.	161,760	25,000	CFT SpA†	112,706
7,920	SouthState Corp.	626,630	50,000	CIRCOR International Inc.†	824,500
800	Topdanmark AS	37,477	260,000	CNH Industrial NV	2,904,200
16,000	Valley National Bancorp	172,800			<u>4,527,586</u>
111,932	Webster Financial Corp.	5,059,326	Metals and Mining — 0.9%		
30,000	Wright Investors' Service Holdings Inc.†	4,800	85,000	Ampco-Pittsburgh Corp.†	312,800
		<u>23,906,703</u>	3,000	Endeavour Mining plc	55,337
Food and Beverage — 0.6%			37,000	Freepoint-McMoRan Inc.	1,011,210
2,000	Pernod Ricard SA	370,165	4,257	Kinross Gold Corp.	16,025
18,500	Remy Cointreau SA	3,098,575	19,000	Newmont Corp.	798,570
		<u>3,468,740</u>	83,500	Pan American Silver Corp.	1,325,980
Health Care — 6.8%			50,000	Sierra Metals Inc.	24,728
87,000	1Life Healthcare Inc.†	1,492,050	15,000	Turquoise Hill Resources Ltd.†	444,131
37,500	Aerie Pharmaceuticals Inc.†	567,375	10,000	Vulcan Materials Co.	1,577,100
9,000	AstraZeneca plc, ADR	493,560			<u>5,565,881</u>
34,000	Biohaven Pharmaceutical Holding Co. Ltd.†	5,139,780	Paper and Forest Products — 0.3%		
400	Bio-Rad Laboratories Inc., Cl. A†	166,856	3,100	Keweenaw Land Association Ltd.	54,715
8,400	Bioventus Inc., Cl. A†	58,800	75,000	Resolute Forest Products Inc.†	1,500,000
3,500	Bridgebio Pharma Inc.†	34,790			<u>1,554,715</u>
24,000	Change Healthcare Inc.†	659,760	Publishing — 0.1%		
69,000	ChemoCentryx Inc.†	3,564,540	12,000	Lee Enterprises Inc.†	211,200
15,000	Clovis Oncology Inc.†	17,850	26,000	The E.W. Scripps Co., Cl. A†	293,020
					<u>504,220</u>
			Real Estate — 0.2%		
			500	American Tower Corp., REIT	107,350

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Schedule of Investments (Continued) — September 30, 2022 (Unaudited)

Shares	Market Value	Shares	Market Value
COMMON STOCKS (Continued)		Wireless Telecommunications Services — 0.0%	
Real Estate (Continued)		400,000	NII Holdings Inc., Escrow† \$ 140,000
10,000	Bluerock Residential Growth REIT Inc. \$ 267,500	TOTAL COMMON STOCKS 239,148,795	
5,000	Corem Property Group AB, Cl. B 3,776	CLOSED-END FUNDS — 0.1%	
3,000	Healthcare Realty Trust Inc., REIT 62,550	235,000	Altaba Inc., Escrow† 893,000
15,000	STORE Capital Corp., REIT 469,950	RIGHTS — 0.3%	
	<u>911,126</u>	Computer Software and Services — 0.0%	
Retail — 0.6%		1,000	Flexion Therapeutics Inc., CVR† 650
5,000	Recipe Unlimited Corp.† 74,637	Health Care — 0.1%	
185,000	Sportsman's Warehouse Holdings Inc.† 1,535,500	39,000	Achillion Pharmaceuticals Inc., CVR† 19,500
300	Ted Baker plc† 368	65,000	Adamas Pharmaceuticals Inc., CVR† 3,250
101,770	The Bon-Ton Stores Inc.† 560	65,000	Adamas Pharmaceuticals Inc., CVR† 3,250
442,715	The Fresh Market Inc.† 0	187,969	Ambit Biosciences Corp., CVR†(a) 317,667
500	Tod's SpA† 20,571	100,000	Dova Pharmaceuticals Inc., CVR† 12,500
6,400	Valora Holding AG† 1,735,076	28,000	Epizyme Inc., CVR† 560
	<u>3,366,712</u>	640,000	Innocoll, CVR†(a) 1
Semiconductors — 0.1%		150,000	Ipsen SA/Clementia, CVR†(a) 0
5,000	AIXTRON SE 122,163	95,400	Ocera Therapeutics, CVR†(a) 16,218
3,500	Entegris Inc. 290,570	11,000	Prevail Therapeutics Inc., CVR†(a) 5,500
7,900	Siltronic AG 450,995	2,000	Radius Health Inc., CVR† 160
	<u>863,728</u>	825,000	Teva Pharmaceutical Industries Ltd., CCCP, expire 02/20/23†(a) 0
Specialty Chemicals — 0.2%		12,000	Tobira Therapeutics Inc., CVR†(a) 0
1,500	Linde plc 404,385	1,500	Zogenix Inc., CVR† 1,125
20,000	Mativ Holdings Inc. 441,600		<u>379,731</u>
18,000	SGL Carbon SE† 105,845	Metals and Mining — 0.2%	
400	Tronox Holdings plc 4,900	10,000	Kinross Gold Corp., CVR† 0
	<u>956,730</u>	2,200,000	Pan American Silver Corp., CVR† 1,267,200
Telecommunications — 0.7%			<u>1,267,200</u>
120,000	Koninklijke KPN NV 326,004	TOTAL RIGHTS 1,647,581	
2,081	Liberty Latin America Ltd., Cl. C† 12,798	WARRANTS — 0.0%	
94,000	Lumen Technologies Inc. 684,320	Diversified Industrial — 0.0%	
82,000	Orange Belgium SA† 1,446,554	102,000	Ampco-Pittsburgh Corp., expire 08/01/25† 27,520
61,000	Parrot SA† 233,752	Principal Amount	
100,000	Pharol SGPS SA† 6,184	U.S. GOVERNMENT OBLIGATIONS — 59.6%	
2,500	Switch Inc., Cl. A 84,225	U.S. Treasury Bills, 1.380% to 3.297%††, 10/06/22 to 01/19/23 356,220,746	
108,000	Telenet Group Holding NV 1,493,478	TOTAL INVESTMENTS BEFORE SECURITIES SOLD SHORT — 100.0%	
	<u>4,287,315</u>	(Cost \$582,669,309) \$ 597,937,642	
Transportation — 0.4%			
7,000	Atlanta SpA 155,113		
6,000	Atlas Air Worldwide Holdings Inc.† 573,420		
16,000	Atlas Corp. 222,400		
12,700	DSV A/S 1,499,927		
	<u>2,450,860</u>		
Wireless Communications — 0.1%			
44,000	Millicom International Cellular SA, SDR† ... 508,486		
10,000	United States Cellular Corp.† 260,300		
	<u>768,786</u>		

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Schedule of Investments (Continued) — September 30, 2022 (Unaudited)

<u>Shares</u>		<u>Market Value</u>	
	SECURITIES SOLD SHORT — (9.0)%		(a) Security is valued using significant unobservable inputs and is classified as Level 3 in the fair value hierarchy.
	Building and Construction — (9.0)%		(b) At September 30, 2022, these proceeds are being held at Pershing LLC.
			† Non-income producing security.
			†† Represents annualized yields at dates of purchase.
723,500	Lennar Corp., Cl. A.....	\$ 53,936,925	ADR American Depositary Receipt
	Energy and Utilities — (0.0)%		CCCP Contingent Cash Consideration Payment
1,000	Sitio Royalties Corp.	22,110	CVR Contingent Value Right
	TOTAL SECURITIES SOLD SHORT		REIT Real Estate Investment Trust
	(Proceeds received \$40,263,094)(b)	\$ 53,959,035	SDR Swedish Depositary Receipt

As of September 30, 2022, forward foreign exchange contracts outstanding were as follows:

<u>Currency Purchased</u>		<u>Currency Sold</u>		<u>Counterparty</u>	<u>Settlement Date</u>	<u>Unrealized Depreciation</u>
USD	7,504,890	SEK	84,800,000	State Street Bank and Trust Co.	10/28/22	\$ (145,804)
USD	15,925,454	EUR	16,500,000	State Street Bank and Trust Co.	10/28/22	(276,528)
USD	2,903,280	GBP	2,700,000	State Street Bank and Trust Co.	10/28/22	(113,234)
TOTAL FORWARD FOREIGN EXCHANGE CONTRACTS						<u>\$ (535,566)</u>