

THE GABELLI GO ANYWHERE TRUST
(the “Trust”)

AUDIT COMMITTEE CHARTER

I. ORGANIZATION AND QUALIFICATION OF COMMITTEE MEMBERS

There shall be an audit committee (the “Committee”) of the Board of Directors (the “Board”) which shall be composed of at least three members of the Board, each of whom is independent, *i.e.* not an “interested person” of the Trust, as that term is defined in Section 2(a)(19) of the Investment Company Act of 1940. In addition, the members shall not receive any compensation from the Trust, or any subsidiary thereof, if applicable, except compensation for services as a member of the Trust’s Board or a committee of the Board. With respect to closed-end funds listed on the NYSE, each member must also meet the independence requirements of audit committee members, as currently set forth in Section 303.01 of the NYSE’s listing standards. Members shall have no relationships with the Trust or its investment adviser, administrator or custodian that may interfere with the exercise of their independence from management of the Trust. The members and the Committee chair shall be elected by the full Board.

The members shall be “financially literate,” *i.e.* have the ability to understand fundamental financial statements. With respect to a closed-end fund listed on the NYSE, at least one member shall have accounting or related financial management expertise, as the Board interprets such qualification in its business judgment. The Board shall determine annually whether any member of the Committee is an “audit committee financial expert” (ACFE) as defined in Item 3 of Form N-CSR. The Board may presume that an ACFE has the requisite accounting or related financial management expertise, with respect to a closed-end fund listed on the NYSE. The designation of a person as an ACFE shall not impose any greater responsibility or liability on that person than the responsibility or liability imposed on such person as a member of the Committee.

With respect to a closed-end fund listed on the NYSE, in the event a member simultaneously serves on the audit committees of more than three public companies, the Board must determine that such simultaneous service would not impair the ability of such member to effectively serve on the Trust’s audit committee.

II. STATEMENT OF PRINCIPLE

The function of the Committee is to assist the Board in fulfilling its oversight responsibilities relating to the Trust’s accounting and financial reporting policies and practices. It is management’s responsibility to maintain appropriate systems for accounting and internal control and for the presentation and integrity of the Trust’s financial statements. It is the independent accountants’ responsibility to plan and carry out proper audits and reviews. The independent accountants are ultimately accountable to the Board and to the Committee, as representatives of shareholders.

The independent accountants for the Trust shall report directly to the Committee.

III. DUTIES AND RESPONSIBILITIES

A. General

1. oversee the quality and integrity of the Trust's accounting and financial statement reporting process and the independent audit and reviews thereof;
2. review and evaluate any issues raised by the independent accountants or management regarding the accounting or financial reporting policies and practices of the Trust, its internal controls, and, as appropriate, the internal controls of certain service providers; and to resolve disagreements between management and the independent accountants regarding financial reporting; and act as a liaison between the Trust's independent accountants and the full Board; and
3. With respect to a closed-end fund listed on the NYSE, oversee, or, as appropriate, assist Board oversight of, (a) the Trust's compliance with legal and regulatory requirements; and (b) the performance of the Trust's internal audit function, if applicable.

B. Specific

1.
 - (a) approve the selection, retention, termination and compensation of independent accountants and the audit and non-audit services to be rendered prior to their engagement to provide such services, and, in connection therewith, to evaluate the qualifications, independence and performance of the independent accountants;
 - (b) when required by applicable rules, to pre-approve all audit and permissible non-audit services to be provided by the independent accountants to the Trust, to its investment adviser and to any entity controlling, controlled by or under common control with the investment adviser that provides ongoing services to the Trust ("Covered Services Provider"), if the engagement relates directly to the operations and financial reporting of the Trust; and
 - (c) the Committee may delegate its responsibility to pre-approve any such audit and permissible non-audit services to the chair of the Committee, in accordance with applicable laws, pursuant to the details of pre-approval policies and procedures adopted by the Committee.
2. ensure receipt from the independent accountants of a formal written statement delineating all the relationships between them and the Trust, consistent with Independence Standards Board Standard 1; evaluate the independence of the accountants; and actively engage in a dialogue with them regarding matters that might reasonably be expected to affect their independence;

3. consider in consultation with the independent accountants, the scope and plan of upcoming external audits to assure completeness of coverage and effective use of audit resources;
4. meet with the Trust's independent accountants, at least twice a year and more often if required, to review the conduct and results of each audit and review of the Trust's financial statements, and discuss the matters stated in SAS 61 "Communications with Audit Committees," as amended by SAS 89 and 90, and any other communications required to be discussed with the Committee pursuant to applicable laws and regulations, including their:
 - (a) conclusions and recommendations on the adequacy of the internal controls both of the Trust and its service providers together with the responses of the appropriate management, including the status of previous audit recommendations;
 - (b) reasoning in accepting or questioning sensitive accounting estimates by management;
 - (c) reasoning in not recognizing material audit adjustments proposed by them;
 - (d) judgments about the quality and appropriateness, (not just the acceptability), of the Trust's critical accounting principles used, including the degree of aggressiveness or conservatism in the application of such principles in its financial reporting;
 - (e) views as to the adequacy and clarity of disclosures in the Trust's financial statements in relation to generally accepted accounting principles;
 - (f) views of how the use of generally acceptable alternatives to critical accounting and tax principles, disclosure practices and valuation policies, preferred by them, would have affected the financial statements;
 - (g) conclusions regarding any serious disagreements, difficulties or disputes with management encountered during the course of the audit;
 - (h) discussion of any significant risks to which the Trust is, or might be exposed, and the steps management has taken to minimize such risks;
 - (i) discussion of any significant changes to the audit plan;
 - (j) discussion of other matters related to the conduct of the audit required to be communicated to the Committee under generally accepted auditing standards;
 - (k) material written communications to the management of the Trust such as any management letter or schedules of unrecognized audit adjustments; and

- (1) non-audit services provided by the Trust's independent accountants to the Trust's investment adviser or any adviser affiliate that provides ongoing services to the Trust, which services were not pre-approved by the Committee (and consideration by the Committee of whether the performance of such services is compatible with maintaining the independent accountant's independence).
5. meet periodically with the Trust's independent accountants in separate executive sessions to discuss any other matters or communications required under applicable laws or which they or the Committee deem advisable or appropriate to discuss;
6. meet periodically with management in separate executive sessions, including to review with the Trust's principal executive officer and/or principal financial officer in connection with required certifications on Form N-CSR any significant deficiencies in the design or operation of internal control over financial reporting or material weaknesses therein and any reported evidence of fraud involving management or other employees who have a significant role in the Trust's internal control over financial reporting;
7. with respect to closed-end funds listed on the NYSE, meet periodically with the Trust's internal auditors (or other personnel responsible for the internal audit function), if applicable, in separate executive sessions;
8. authorize and oversee investigations into any matters within the Committee's scope of responsibilities, or as specifically delegated to the Committee by the Board;
9. consider and evaluate the effect upon the Trust of significant changes in accounting principles, practices, controls or procedures proposed or contemplated by management or the independent accountants;
10. review management's discussion and analysis of financial statements to be included in the Trust's annual report;
11. establish procedures for the receipt, retention and treatment of complaints received by the Trust relating to accounting, internal accounting controls, or auditing matters, and the confidential, anonymous submission by employees of the Trust and its affiliates of concerns about accounting or auditing matters pertaining to the Trust, and to address reports from attorneys or auditors of possible violations of federal or state law or fiduciary duty;
12. with respect to closed-end funds listed on the NYSE, discuss the Trust's earnings press releases, as applicable, as well as financial information and earnings guidance provided to analysts and ratings agencies;
13. with respect to closed-end funds listed on the NYSE, at least annually, obtain and review a report by the independent accountant describing: the firm's internal

quality-control procedures; any material issues raised by the most recent internal quality-control review, or peer review, of the firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the firm, and any steps taken to deal with any such issues; and (to assess the auditor's independence) all relationships between the independent auditor and the Trust;

14. with respect to closed-end funds listed on the NYSE, set clear hiring policies for employees or former employees of the independent accountants; and
15. with respect to closed-end funds, provide the audit committee report required by Item 306 of Regulation S-K for proxy statements relating to the election of directors/trustees; and
16. report to the Board on a regular and timely basis.

IV. ADDITIONAL PROVISIONS

The Trust shall provide appropriate funding (as determined by the Committee) for it to carry out its duties and its responsibilities, including: (a) for payment of compensation to the Trust's independent accountants or other public accounting firm providing audit, review or attest services for the Trust, (b) for payment of compensation to any special counsel and other advisors employed by the Committee, (c) for the ordinary administrative expenses of the Committee, and (d) for continuing education programs to enable Committee members to keep abreast of industry and regulatory development and to gain continuing insights to best practices of audit committees. In performing its duties the Committee shall consult, as it deems appropriate, with the members of the Board, officers and employees of the Trust, the investment adviser, the Trust's counsel and the Trust's other service providers.

On an annual basis, the Committee shall review and reassess the adequacy of this charter and recommend to the full Board any changes the Committee deems appropriate. In addition, on an annual basis, the Committee shall evaluate its performance as a whole and that of its individual members to assess whether it is functioning effectively.

Adopted as of: April 23, 2015