

GAYLORD ENTERTAINMENT CO /DE

Form SC 13D/A

November 17, 2011

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934 (Amendment No. 36)

Gaylord Entertainment Company
(Name of Issuer)

Common Stock Par Value \$0.01 Per Share
(Title of Class of Securities)

367905106
(CUSIP Number)

Peter D. Goldstein
GAMCO Investors, Inc.
One Corporate Center
Rye, New York 10580-1435
(914) 921-5000

(Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications)

November 16, 2011
(Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of §§ 240.13d-1(e), 240.13d-1(f) or 240.13d-1(g), check the following box .

CUSIP No.367905106

- 1 Names of reporting persons
I.R.S. identification nos. of above persons (entities only)
Gabelli Funds, LLC I.D. No. 13-4044523
- 2 Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a)

(b)
- 3 Sec use only
- 4 Source of funds (SEE INSTRUCTIONS)
00-Funds of investment advisory clients
- 5 Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e) X
- 6 Citizenship or place of organization
New York

Number Of	:	7	Sole voting power
		:	
Shares		:	1,289,728 (Item 5)
		:	
Beneficially		:	8 Shared voting power
		:	
Owned		:	None
		:	
By Each		:	9 Sole dispositive power
		:	
Reporting		:	1,289,728 (Item 5)
		:	
Person		:	10 Shared dispositive power
		:	
With		:	None
		:	
- 11 Aggregate amount beneficially owned by each reporting person

1,289,728 (Item 5)
- 12 Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS)
- 13 Percent of class represented by amount in row (11)

2.66%
- 14 Type of reporting person (SEE INSTRUCTIONS)

IA

2

CUSIP No. 367905106

1 Names of reporting persons
 I.R.S. identification nos. of above persons (entities only)
 GAMCO Asset Management Inc. I.D. No. 13-4044521

2 Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a)

(b)

3 Sec use only

4 Source of funds (SEE INSTRUCTIONS)
 00-Funds of investment advisory clients

5 Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)

6 Citizenship or place of organization
 New York

Number Of	: 7	Sole voting power
	:	
Shares	:	4,479,541 (Item 5)
	:	
Beneficially	: 8	Shared voting power
	:	
Owned	:	None
	:	
By Each	: 9	Sole dispositive power
	:	
Reporting	:	4,702,041 (Item 5)
	:	
Person	:10	Shared dispositive power
	:	
With	:	None
	:	

11 Aggregate amount beneficially owned by each reporting person

4,702,041 (Item 5)

12 Check box if the aggregate amount in row (11) excludes certain shares
 (SEE INSTRUCTIONS)

13 Percent of class represented by amount in row (11)

9.70%

14 Type of reporting person (SEE INSTRUCTIONS)
 IA, CO

CUSIP No. 367905106

- 1 Names of reporting persons
 I.R.S. identification nos. of above persons (entities only)
 Gabelli Securities, Inc. I.D. No. 13-3379374
- 2 Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a)

(b)

- 3 Sec use only
- 4 Source of funds (SEE INSTRUCTIONS)
 00-Client Funds
- 5 Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)

- 6 Citizenship or place of organization
 Delaware

Number Of	: 7	Sole voting power
	:	
Shares	: 7,000 (Item 5)	
	:	
Beneficially	: 8	Shared voting power
	:	
Owned	: None	
	:	
By Each	: 9	Sole dispositive power
	:	
Reporting	: 7,000 (Item 5)	
	:	
Person	: 10	Shared dispositive power
	:	
With	: None	
	:	

- 11 Aggregate amount beneficially owned by each reporting person
 7,000 (Item 5)
- 12 Check box if the aggregate amount in row (11) excludes certain shares
 (SEE INSTRUCTIONS)
- 13 Percent of class represented by amount in row (11)
 0.01%
- 14 Type of reporting person (SEE INSTRUCTIONS)
 HC, CO, IA

CUSIP No. 367905106

- 1 Names of reporting persons
I.R.S. identification nos. of above persons (entities only)
MJG Associates, Inc. I.D. No. 06-1304269
- 2 Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a)
- (b)
- 3 Sec use only
- 4 Source of funds (SEE INSTRUCTIONS)
00-Client Funds
- 5 Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)

- 6 Citizenship or place of organization
Connecticut

Number Of	: 7	Sole voting power
	:	
Shares	: 5,000	(Item 5)
	:	
Beneficially	: 8	Shared voting power
	:	
Owned	: None	
	:	
By Each	: 9	Sole dispositive power
	:	
Reporting	: 5,000	(Item 5)
	:	
Person	: 10	Shared dispositive power
	:	
With	: None	
	:	

- 11 Aggregate amount beneficially owned by each reporting person
5,000 (Item 5)
- 12 Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS)
- 13 Percent of class represented by amount in row (11)
0.01%
- 14 Type of reporting person (SEE INSTRUCTIONS)
CO

CUSIP No. 367905106

1 Names of reporting persons
 I.R.S. identification nos. of above persons (entities only)
 Teton Advisors, Inc. I.D. No. 13-4008049

2 Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a)

(b)

3 Sec use only

4 Source of funds (SEE INSTRUCTIONS)
 00 – Funds of investment advisory clients

5 Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)

6 Citizenship or place of organization

Delaware

Number Of	: 7	Sole voting power
	:	
Shares	:	4,000 (Item 5)
	:	
Beneficially	: 8	Shared voting power
	:	
Owned	:	None
	:	
By Each	: 9	Sole dispositive power
	:	
Reporting	:	4,000 (Item 5)
	:	
Person	:10	Shared dispositive power
	:	
With	:	None
	:	

11 Aggregate amount beneficially owned by each reporting person

4,000 (Item 5)

12 Check box if the aggregate amount in row (11) excludes certain shares
 (SEE INSTRUCTIONS)

13 Percent of class represented by amount in row (11)

0.01%

14 Type of reporting person (SEE
 INSTRUCTIONS)

IA, CO

CUSIP No. 367905106

- 1 Names of reporting persons
 I.R.S. identification nos. of above persons (entities only)
 Gabelli Foundation, Inc. I.D. No. 94-2975159
- 2 Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a)

(b)

- 3 Sec use only
- 4 Source of funds (SEE INSTRUCTIONS)
 WC
- 5 Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)

- 6 Citizenship or place of organization
 NV

Number Of	: 7	Sole voting power
	:	
Shares	:	2,000 (Item 5)
	:	
Beneficially	: 8	Shared voting power
	:	
Owned	:	None
	:	
By Each	: 9	Sole dispositive power
	:	
Reporting	:	2,000 (Item 5)
	:	
Person	:10	Shared dispositive power
	:	
With	:	None
	:	

- 11 Aggregate amount beneficially owned by each reporting person
 2,000 (Item 5)
- 12 Check box if the aggregate amount in row (11) excludes certain shares
 (SEE INSTRUCTIONS)
- 13 Percent of class represented by amount in row (11)
 0.00%
- 14 Type of reporting person (SEE INSTRUCTIONS)
 00-Private Foundation

CUSIP No. 367905106

1 Names of reporting persons
 I.R.S. identification nos. of above persons (entities only)
 MJG-IV Limited Partnership
 No. 13-3191826
 Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a)

I.D.

(b)

3 Sec use only

4 Source of funds (SEE INSTRUCTIONS)
 00 – Funds of a Private Entity

5 Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)

6 Citizenship or place of organization
 New York

Number Of	: 7	Sole voting power
	:	
Shares	:	10,000 (Item 5)
	:	
Beneficially	: 8	Shared voting power
	:	
Owned	:	None
	:	
By Each	: 9	Sole dispositive power
	:	
Reporting	:	10,000 (Item 5)
	:	
Person	:10	Shared dispositive power
	:	
With	:	None
	:	

11 Aggregate amount beneficially owned by each reporting person
 10,000 (Item 5)

12 Check box if the aggregate amount in row (11) excludes certain shares
 (SEE INSTRUCTIONS)

13 Percent of class represented by amount in row (11)
 0.02%

14 Type of reporting person (SEE INSTRUCTIONS)
 PN

CUSIP No. 367905106

- 1 Names of reporting persons
 I.R.S. identification nos. of above persons (entities only)
 GGCP, Inc. I.D. No. 13-3056041
- 2 Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a)

- (b)
 3 Sec use only

- 4 Source of funds (SEE INSTRUCTIONS)
 None

- 5 Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)

- 6 Citizenship or place of organization
 New York

Number Of	: 7	Sole voting power
	:	
Shares	:	None
	:	
Beneficially	: 8	Shared voting power
	:	
Owned	:	None
	:	
By Each	: 9	Sole dispositive power
	:	
Reporting	:	None
	:	
Person	:10	Shared dispositive power
	:	
With	:	None
	:	

- 11 Aggregate amount beneficially owned by each reporting person
 None

- 12 Check box if the aggregate amount in row (11) excludes certain shares
 (SEE INSTRUCTIONS) X

- 13 Percent of class represented by amount in row (11)
 0.00%

- 14 Type of reporting person (SEE INSTRUCTIONS)
 HC, CO

CUSIP No. 367905106

1 Names of reporting persons
 I.R.S. identification nos. of above persons (entities only)
 GAMCO Investors, Inc. I.D.
 No. 13-4007862

2 Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a)

(b)

3 Sec use only

4 Source of funds (SEE INSTRUCTIONS)
 None

5 Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)

6 Citizenship or place of organization
 New York

Number Of	: 7	Sole voting power
	:	
Shares	:	None
	:	
Beneficially	: 8	Shared voting power
	:	
Owned	:	None
	:	
By Each	: 9	Sole dispositive power
	:	
Reporting	:	None
	:	
Person	:10	Shared dispositive power
	:	
With	:	None
	:	

11 Aggregate amount beneficially owned by each reporting person

None

12 Check box if the aggregate amount in row (11) excludes certain shares
 (SEE INSTRUCTIONS) X

13 Percent of class represented by amount in row (11)

0.00%

14 Type of reporting person (SEE INSTRUCTIONS)

HC, CO

CUSIP No. 367905106

- 1 Names of reporting persons
I.R.S. identification nos. of above persons (entities only)
Mario J. Gabelli
- 2 Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a)

(b)
- 3 Sec use only
- 4 Source of funds (SEE INSTRUCTIONS)
Private Funds
- 5 Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)

6 Citizenship or place of organization
USA

Number Of	: 7	Sole voting power
	:	
Shares	:	14,300 (Item 5)
	:	
Beneficially	: 8	Shared voting power
	:	
Owned	:	None
	:	
By Each	: 9	Sole dispositive power
	:	
Reporting	:	14,300 (Item 5)
	:	
Person	:10	Shared dispositive power
	:	
With	:	None (Item 5)
	:	

- 11 Aggregate amount beneficially owned by each reporting person
14,300 (Item 5)
- 12 Check box if the aggregate amount in row (11) excludes certain shares
(SEE INSTRUCTIONS) X
- 13 Percent of class represented by amount in row (11)
0.03%
- 14 Type of reporting person (SEE INSTRUCTIONS)
IN

Item 1. Security and Issuer

This Amendment No. 36 to Schedule 13D on the Common Stock of Gaylord Entertainment Company (the “Issuer”) is being filed on behalf of the undersigned to amend the Schedule 13D, as amended (the “Schedule 13D”) which was originally filed on October 6, 1997. Unless otherwise indicated, all capitalized terms used herein but not defined herein shall have the same meanings as set forth in the Schedule 13D.

Item 2. Identity and Background

Item 2 to Schedule 13D is amended, in pertinent part, as follows:

This statement is being filed by Mario J. Gabelli (“Mario Gabelli”) and various entities which he directly or indirectly controls or for which he acts as chief investment officer. These entities engage in various aspects of the securities business, primarily as investment adviser to various institutional and individual clients, including registered investment companies and pension plans, and as general partner or the equivalent of various private investment partnerships or private funds. Certain of these entities may also make investments for their own accounts. The foregoing persons in the aggregate often own beneficially more than 5% of a class of equity securities of a particular issuer. Although several of the foregoing persons are treated as institutional investors for purposes of reporting their beneficial ownership on the short-form Schedule 13G, the holdings of those who do not qualify as institutional investors may exceed the 1% threshold presented for filing on Schedule 13G or implementation of their investment philosophy may from time to time require action which could be viewed as not completely passive. In order to avoid any question as to whether their beneficial ownership is being reported on the proper form and in order to provide greater investment flexibility and administrative uniformity, these persons have decided to file their beneficial ownership reports on the more detailed Schedule 13D form rather than on the short-form Schedule 13G and thereby to provide more expansive disclosure than may be necessary.

(a), (b) and (c) - This statement is being filed by one or more of the following persons: GGCP, Inc. (“GGCP”), GGCP Holdings LLC (“GGCP Holdings”), GAMCO Investors, Inc. (“GBL”), Gabelli Funds, LLC (“Gabelli Funds”), GAMCO Asset Management Inc. (“GAMCO”), Teton Advisors, Inc. (“Teton Advisors”), Gabelli Securities, Inc. (“GSI”), Gabelli & Company, Inc. (“Gabelli & Company”), MJG Associates, Inc. (“MJG Associates”), Gabelli Foundation, Inc. (“Foundation”), MJG-IV Limited Partnership (“MJG-IV”), and Mario Gabelli. Those of the foregoing persons signing this Schedule 13D are hereinafter referred to as the “Reporting Persons”.

GGCP makes investments for its own account and is the manager and a member of GGCP Holdings which is the controlling shareholder of GBL. GBL, a public company listed on the New York Stock Exchange, is the parent company for a variety of companies engaged in the securities business, including those named below.

GAMCO, a wholly-owned subsidiary of GBL, is an investment adviser registered under the Investment Advisers Act of 1940, as amended (“Advisers Act”). GAMCO is an investment manager providing discretionary managed account services for employee benefit plans, private investors, endowments, foundations and others.

GSI, a majority-owned subsidiary of GBL, is an investment adviser registered under the Advisers Act and serves as a general partner or investment manager to limited partnerships and offshore investment companies and other accounts. As a part of its business, GSI may purchase or sell securities for its own account. GSI is a general partner or investment manager of a number of funds or partnerships, including Gabelli Associates Fund, L.P., Gabelli Associates Fund II, L.P., Gabelli Associates Limited, Gabelli Associates Limited II E, ALCE Partners, L.P., Gabelli Capital Structure Arbitrage Fund LP, Gabelli Capital Structure Arbitrage Fund Limited, Gabelli Intermediate Credit Fund L.P., Gabelli Japanese Value Partners L.P., GAMA Select Energy + L.P., GAMCO Medical Opportunities L.P., GAMCO Long/Short Equity Fund, L.P., Gabelli Multimedia Partners, L.P, Gabelli International Gold Fund Limited and Gabelli Green Long/Short Fund, L.P.

Gabelli & Company, a wholly-owned subsidiary of GSI, is a broker-dealer registered under the Securities Exchange Act of 1934, as amended (“1934 Act”), which as a part of its business regularly purchases and sells securities for its own account.

Gabelli Funds, a wholly owned subsidiary of GBL, is a limited liability company. Gabelli Funds is an investment adviser registered under the Advisers Act which provides advisory services for The Gabelli Equity Trust Inc., The Gabelli Asset Fund, The GAMCO Growth Fund, The Gabelli Convertible and Income Securities Fund Inc., The Gabelli Value Fund Inc., The Gabelli Small Cap Growth Fund, The Gabelli Equity Income Fund, The Gabelli ABC

Fund, The GAMCO Global Telecommunications Fund, GAMCO Gold Fund, Inc., The Gabelli Global Multimedia Trust Inc., The GAMCO Global Convertible Securities Fund, Gabelli Capital Asset Fund, GAMCO International Growth Fund, Inc., The GAMCO Global Growth Fund, The Gabelli Utility Trust, The GAMCO Global Opportunity Fund, The Gabelli Utilities Fund, The Gabelli Blue Chip Value Fund, The GAMCO Mathers Fund, The Gabelli Woodland Small Cap Value Fund, The Comstock Capital Value Fund, The Gabelli Dividend and Income Trust, The Gabelli Global Utility & Income Trust, The Gabelli Global Gold, Natural Resources, & Income Trust, The Gabelli Global Deal Fund, Gabelli Enterprise Mergers & Acquisitions Fund, The Gabelli SRI Green Fund, Inc., and The Gabelli Healthcare & Wellness Rx Trust, (collectively, the “Funds”), which are registered investment companies. Gabelli Funds is also the investment adviser to The GAMCO International SICAV (sub-funds GAMCO Strategic Value and GAMCO Merger Arbitrage), a UCITS III vehicle.

Teton Advisors, an investment adviser registered under the Advisers Act, provides discretionary advisory services to The GAMCO Westwood Mighty Mitessm Fund, The GAMCO Westwood Income Fund and The GAMCO Westwood SmallCap Equity Fund.

MJG Associates provides advisory services to private investment partnerships and offshore funds. Mario Gabelli is the sole shareholder, director and employee of MJG Associates. MJG Associates is the Investment Manager of Gabelli International Limited and Gabelli Fund, LDC. Mario J. Gabelli is the general partner of Gabelli Performance Partnership, LP.

The Foundation is a private foundation. Mario Gabelli is the Chairman, a Trustee and the Investment Manager of the Foundation. Elisa M. Wilson is the President of the Foundation.

Mario Gabelli is the controlling stockholder, Chief Executive Officer and a director of GGCP and Chairman and Chief Executive Officer of GBL. Mario Gabelli is also a member of GGCP Holdings. Mario Gabelli is the controlling shareholder of Teton.

MJG-IV is a family partnership in which Mario Gabelli is the general partner. Mario Gabelli has less than a 100% interest in MJG-IV. MJG-IV makes investments for its own account. Mario Gabelli disclaims ownership of the securities held by MJG-IV beyond his pecuniary interest.

The Reporting Persons do not admit that they constitute a group.

GBL, GAMCO, and Gabelli & Company are New York corporations and GSI and Teton Advisors are Delaware corporations, each having its principal business office at One Corporate Center, Rye, New York 10580. GGCP is a Wyoming corporation having its principal business office at 140 Greenwich Avenue, Greenwich, CT 06830. GGCP Holdings is a Delaware limited liability corporation having its principal business office at 140 Greenwich Avenue, Greenwich, CT 06830. Gabelli Funds is a New York limited liability company having its principal business office at One Corporate Center, Rye, New York 10580. MJG Associates is a Connecticut corporation having its principal business office at 140 Greenwich Avenue, Greenwich, CT 06830. The Foundation is a Nevada corporation having its principal offices at 165 West Liberty Street, Reno, Nevada 89501.

For information required by instruction C to Schedule 13D with respect to the executive officers and directors of the foregoing entities and other related persons (collectively, “Covered Persons”), reference is made to Schedule I annexed hereto and incorporated herein by reference.

(d) – Not applicable.

(e) – On April 24, 2008, Gabelli Funds settled an administrative proceeding with the Securities and Exchange Commission (“Commission”) regarding frequent trading in shares of a mutual fund it advises, without admitting or denying the findings or allegations of the Commission. The inquiry involved Gabelli Funds’ treatment of one investor who had engaged in frequent trading in one fund (the prospectus of which did not at that time impose limits on frequent trading), and who had subsequently made an investment in a hedge fund managed by an affiliate of Gabelli Funds. The investor was banned from the fund in August 2002, only after certain other investors were banned. The principal terms of the settlement include an administrative cease and desist order from violating Section 206(2) of the Investment Advisers Act of 1940, Section 17(d) of the Investment Company Act of 1940 (“Company Act”), and Rule 17d-1 thereunder, and Section 12(d)(1)(B)(1) of the Company Act, and the payment of \$11 million in disgorgement and prejudgment interest and \$5 million in a civil monetary penalty. Gabelli Funds was also required to retain an independent distribution consultant to develop a plan and oversee distribution to shareholders of the monies paid to the Commission, and to make certain other undertakings.

On January 12, 2009, Gabelli Funds settled an administrative proceeding with the Commission without admitting or denying the findings or allegations of the Commission, regarding Section 19(a) of the Company Act and Rule 19a-1 thereunder by two closed-end funds. Section 19(a) and Rule 19a-1 require registered investment companies, when making a distribution in the nature of a dividend from sources other than net investment income, to contemporaneously provide written statements to shareholders that adequately disclose the source or sources of such distribution. While the two funds sent annual statements and provided other materials containing this information, the shareholders did not receive the notices required by Rule 19a-1 with any of the distributions that were made for 2002 and 2003. As part of the settlement Gabelli Funds agreed to pay a civil monetary penalty of \$450,000 and to cease and desist from causing violations of Section 19(a) and Rule 19a-1. In connection with the settlement, the Commission noted the remedial actions previously undertaken by Gabelli Funds.

(f) – Reference is made to Schedule I hereto.

Item 3. Source and Amount of Funds or Other Consideration

Item 3 to Schedule 13D is amended, in pertinent part, as follows:

The Reporting Persons used an aggregate of approximately \$20,565,389 to purchase the additional Securities reported as beneficially owned in Item 5 since the most recent filing on Schedule 13D. GAMCO and Gabelli Funds used approximately \$16,431,286 and \$3,364,153, respectively, of funds that were provided through the accounts of certain of their investment advisory clients (and, in the case of some of such accounts at GAMCO, may be through borrowings from client margin accounts) in order to purchase the additional Securities for such clients. MJG Associates used approximately \$111,450 of client funds to purchase the additional Securities reported by it. GSI used approximately \$66,572 of client funds to purchase the additional Securities reported by it. Mario Gabelli used approximately \$321,075 of private funds to purchase the additional Securities reported by it. Foundation used approximately \$44,550 of funds of a private entity to purchase the additional Securities reported by it. MJG-IV used approximately \$226,303 of funds of a private entity to purchase the additional Securities reported by it.

Item 5. Interest In Securities Of The Issuer

Item 5 to Schedule 13D is amended, in pertinent part, as follows:

(a) The aggregate number of Securities to which this Schedule 13D relates is 6,034,069 shares, representing 12.44% of the 48,456,440 shares outstanding. This latter number of shares is arrived at by adding the number of shares reported as being outstanding in the Issuer's most recently filed Form 10-Q for the quarterly period ended September 30, 2011 (48,408,734 shares) to the number of shares (47,706 shares) which would be receivable by the Reporting Persons if they were to convert all of the Issuer's convertible preferred shares held by them into common shares. The Reporting Persons beneficially own those Securities as follows:

Name	Shares of Common Stock	% of Class of Common	Shares of Common Plus Convertible Senior Note Converted	% of Common Plus Convertible Senior Note Converted
GAMCO	4,702,041	9.71%	4,702,041	9.70%
Gabelli Funds	1,242,022	2.57%	1,289,728	2.66%
MJG Associates	5,000	0.01%	5,000	0.01%
GSI	7,000	0.01%	7,000	0.01%
Teton Advisors	4,000	0.01%	4,000	0.01%
Mario J. Gabelli	14,300	0.03%	14,300	0.03%

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Foundation	2,000	0.00%	2,000	0.00%
MJG-IV	10,000	0.02%	10,000	0.02%

Mario Gabelli is deemed to have beneficial ownership of the Securities owned beneficially by each of the foregoing persons. GSI is deemed to have beneficial ownership of the Securities owned beneficially by Gabelli & Company. GBL and GGCP are deemed to have beneficial ownership of the Securities owned beneficially by each of the foregoing persons other than Mario Gabelli and the Foundation.

(b) Each of the Reporting Persons and Covered Persons has the sole power to vote or direct the vote and sole power to dispose or to direct the disposition of the Securities reported for it, either for its own benefit or for the benefit of its investment clients or its partners, as the case may be, except that (i) GAMCO does not have the authority to vote 222,500 of its reported shares, (ii) with respect to the 367,002 shares of Common Stock owned by the Gabelli Small Cap Growth Fund, the 136,000 shares held by the Gabelli Value Fund, the 24,000 shares held by the Gabelli Capital Asset Fund, the 2,520 shares held by the Gabelli Woodland Small Cap Value Fund, the 181,000 shares held by the Gabelli Equity Trust, the 400,500 shares held by the Gabelli Asset Fund, the 13,000 shares held by the Gabelli Enterprise M&A Fund, the 6,000 shares held by the Gabelli Healthcare & Wellness Trust, and the 92,000 shares held by the Gabelli Global Multimedia Trust, the proxy voting committee of each such Fund has taken and exercises in its sole discretion the entire voting power with respect to the shares held by such Funds, (iii) at any time, the Proxy Voting Committee of each such Fund may take and exercise in its sole discretion the entire voting power with respect to the shares held by such fund under special circumstances such as regulatory considerations, and (iv) the power of Mario Gabelli, GBL, and GGCP is indirect with respect to Securities beneficially owned directly by other Reporting Persons.

(c) Information with respect to all transactions in the Securities which were effected during the past sixty days or since the most recent filing on Schedule 13D, whichever is less, by each of the Reporting Persons and Covered Persons is set forth on Schedule II annexed hereto and incorporated herein by reference.

(e) Not applicable.

Signature

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: November 17, 2011

GGCP, INC.
MARIO J. GABELLI

By:/s/ Douglas R. Jamieson
Douglas R. Jamieson
Attorney-in-Fact

GABELLI FUNDS, LLC
TETON ADVISORS, INC.

By:/s/ Bruce N. Alpert
Bruce N. Alpert
Chief Operating Officer – Gabelli Funds, LLC
Chairman – Teton Advisors, Inc.

GAMCO ASSET MANAGEMENT INC.
GAMCO INVESTORS, INC.
GABELLI SECURITIES, INC.

By:/s/ Douglas R. Jamieson
Douglas R. Jamieson
President & Chief Operating Officer – GAMCO Investors, Inc.
President – GAMCO Asset Management Inc.
President – Gabelli Securities, Inc.

Schedule I

Information with Respect to Executive

Officers and Directors of the Undersigned

Schedule I to Schedule 13D is amended, in pertinent part, as follows:

The following sets forth as to each of the executive officers and directors of the undersigned: his name; his business address; his present principal occupation or employment and the name, principal business and address of any corporation or other organization in which such employment is conducted. Unless otherwise specified, the principal employer of each such individual is GAMCO Asset Management Inc., Gabelli Funds, LLC, Gabelli Securities, Inc., Gabelli & Company, Inc., Teton Advisors, Inc., or GAMCO Investors, Inc., the business address of each of which is One Corporate Center, Rye, New York 10580, and each such individual identified below is a citizen of the United States. To the knowledge of the undersigned, during the last five years, no such person has been convicted in a criminal proceeding (excluding traffic violations or similar misdemeanors), and no such person was a party to a civil proceeding of a judicial or administrative body of competent jurisdiction as a result of which he was or is subject to a judgment, decree or final order enjoining future violations of, or prohibiting or mandating activities subject to, federal or state securities law or finding any violation with respect to such laws except as reported in Item 2(d) and (e) of this Schedule 13D.

GGCP, Inc.

Directors:

Mario J. Gabelli Chief Executive Officer of GGCP, Inc., and Chairman & Chief Executive Officer of GAMCO Investors, Inc.; Director/Trustee of all registered investment companies advised by Gabelli Funds, LLC.

Marc J. Gabelli Chairman of The LGL Group, Inc.
2525 Shader Road
Orlando, FL 32804

Matthew R. Gabelli Vice President – Trading
Gabelli & Company, Inc.
One Corporate Center
Rye, NY 10580

Charles C. Baum Secretary & Treasurer
United Holdings Co., Inc.
2545 Wilkens Avenue
Baltimore, MD 21223

Fredric V. Salerno Chairman; Former Vice Chairman and Chief Financial Officer
Verizon Communications

Officers:

Mario J. Gabelli Chief Executive Officer and Chief Investment Officer

Marc J. Gabelli President
Michael G. Chieco Vice President, Chief Financial Officer, Secretary

Silvio A. Berni Vice President, Assistant Secretary and Controller

GGCP Holdings LLC

Members:

GGCP, Inc. Manager and Member

Mario J. Gabelli Member

GAMCO Investors, Inc.

Directors:

Edwin L. Artzt Former Chairman and Chief Executive Officer
Procter & Gamble Company

900 Adams Crossing
Cincinnati, OH 45202

Raymond C. Avansino	Chairman & Chief Executive Officer E.L. Wiegand Foundation 165 West Liberty Street Reno, NV 89501
Richard L. Bready	Former Chairman and Chief Executive Officer Nortek, Inc. 50 Kennedy Plaza Providence, RI 02903
Mario J. Gabelli	See above
Elisa M. Wilson	Director c/o GAMCO Investors, Inc. One Corporate Center Rye, NY 10580
Eugene R. McGrath	Former Chairman and Chief Executive Officer Consolidated Edison, Inc. 4 Irving Place New York, NY 10003
Robert S. Prather	President & Chief Operating Officer Gray Television, Inc. 4370 Peachtree Road, NE Atlanta, GA 30319
Officers:	
Mario J. Gabelli	Chairman and Chief Executive Officer
Douglas R. Jamieson	President and Chief Operating Officer
Henry G. Van der Eb	Senior Vice President
Bruce N. Alpert	Senior Vice President
Agnes Mullady	Senior Vice President
Robert S. Zuccaro	Executive Vice President and Chief Financial Officer
Christopher Michailoff	Acting Secretary

GAMCO Asset Management Inc.
Directors:

Douglas R. Jamieson
Regina M. Pitaro
William S. Selby

Officers:

Mario J. Gabelli Chief Executive Officer and Chief Investment Officer – Value Portfolios

Douglas R. Jamieson President

Robert S. Zuccaro Chief Financial Officer

Christopher J. Michailoff General Counsel and Secretary

Gabelli Funds, LLC

Officers:

Mario J. Gabelli Chief Investment Officer – Value Portfolios

Bruce N. Alpert Executive Vice President and Chief Operating Officer

Agnes Mullady President and Chief Operating Officer – Open End Fund Division

Robert S. Zuccaro Chief Financial Officer

Teton Advisors, Inc.

Directors:

Howard F. Ward Chairman

Bruce N. Alpert See above

Nicholas F. Galluccio Chief Executive Officer and President

Robert S. Zuccaro Chief Financial Officer

Officers:

Howard F. Ward See above

Nicholas F. Galluccio See above

Robert S. Zuccaro See above

Christopher J. Michailoff Acting Secretary

Gabelli Securities, Inc.

Directors:

Robert W. Blake	President of W. R. Blake & Sons, Inc. 196-20 Northern Boulevard Flushing, NY 11358
Douglas G. DeVivo	DeVivo Asset Management Company LLC P.O. Box 2048 Menlo Park, CA 94027
Douglas R. Jamieson	President

Officers:

Douglas R. Jamieson	See above
Christopher J. Michailoff	Secretary
Robert S. Zuccaro	Chief Financial Officer

Gabelli & Company, Inc.

Directors:

James G. Webster, III	Chairman
Irene Smolicz	Senior Trader Gabelli & Company, Inc.

Officers:

Daniel Miller	Office of the President
Bruce N. Alpert	Vice President - Mutual Funds
Diane M. LaPointe	Treasurer
Douglas R. Jamieson	Secretary

Gabelli Foundation, Inc.

Officers:

Mario J. Gabelli	Chairman, Trustee & Chief Investment Officer
Elisa M. Wilson	President

Marc J. Gabelli Trustee

Matthew R. Gabelli Trustee

Michael Gabelli Trustee

MJG-IV Limited Partnership
Officers:

Mario J. Gabelli General Partner

SCHEDULE II
INFORMATION WITH RESPECT TO
TRANSACTIONS EFFECTED DURING THE PAST SIXTY DAYS OR
SINCE THE MOST RECENT FILING ON SCHEDULE 13D (1)

DATE	SHARES PURCHASED SOLD(-)	AVERAGE PRICE(2)
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COMMON STOCK-GAYLORD
ENTERTAINMENT CO.

MJG-IV LIMITED PARTNERSHIP

11/16/11	3,500	22.1801
11/14/11	3,500	22.1891

GABELLI FOUNDATION INC.

10/17/11	1,000	20.4000
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MARIO J. GABELLI

11/14/11	800	22.1891
11/10/11	3,000	21.7305
11/07/11	1,500	22.1947
10/21/11	2,500	21.4968

GABELLI
SECURITIES, INC.

9/23/11	1,000	19.1800
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MJG ASSOCIATES, INC.

GABELLI INTERNATIONAL LIMITED

10/10/11	1,000	20.5977
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GABELLI FUND, LDC

11/10/11	2,000	21.7305
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GAMCO ASSET MANAGEMENT
INC.

11/16/11	2,000	22.3845
11/16/11	6,700	22.1215
11/16/11	5,000	22.0310
11/15/11	1,500	*DI
11/15/11	600-	22.5000
11/15/11	6,000	22.1665
11/14/11	1,500-	*DO
11/14/11	3,900	22.0500
11/14/11	24,500	22.2567
11/14/11	200	22.0941
11/14/11	9,300	22.2567
11/14/11	3,900-	22.0500
11/14/11	9,300-	22.2567
11/14/11	150	22.0790
11/14/11	10,000	22.0500
11/14/11	15,400	22.2567
11/14/11	24,500-	22.2567
11/11/11	2,300	22.7324
11/11/11	600	22.5500

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11/11/11	10,000	22.5800
11/10/11	3,500	21.6471
11/10/11	15,000	21.6869
11/09/11	100	21.6400
11/08/11	200-	22.2750
11/08/11	700-	22.2000
11/07/11	2,400	21.9838
11/07/11	2,400-	21.9838
11/07/11	3,500	21.9500
11/07/11	2,400	21.9838
11/04/11	400	20.9225
11/04/11	1,000	20.8100
11/02/11	200-	21.0000
11/01/11	600	20.5900
11/01/11	300	20.2200
11/01/11	300	19.7700
11/01/11	400-	21.2500
11/01/11	300-	20.4131
11/01/11	15,000	21.0332
10/31/11	1,000-	*DO
10/31/11	500	23.6599
10/28/11	1,000	24.3100
10/28/11	1,200-	24.4200
10/28/11	200	24.4900
10/27/11	2,700-	24.2350
10/27/11	500	24.3619
10/26/11	1,000	22.6700
10/26/11	3,400	22.9588
10/25/11	500	22.4899
10/25/11	2,200	22.4886
10/25/11	1,200	22.2525
10/25/11	600-	22.9200
10/24/11	1,300	23.0500
10/24/11	300	22.8568
10/21/11	2,000	21.5299
10/21/11	13,800	21.4407
10/21/11	1,500	21.2000
10/21/11	3,000	21.5600
10/20/11	3,000	20.8700
10/20/11	15,000	*DI
10/19/11	200	21.1900
10/19/11	1,900	21.0432
10/18/11	100	20.6200
10/18/11	2,400	20.3388
10/18/11	300-	20.2101
10/18/11	1,500	20.6559
10/17/11	5,000	20.1910
10/17/11	300-	19.8572
10/14/11	1,000	21.0880
10/12/11	1,400	21.2521
10/12/11	5,000	21.3221

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10/12/11	6,200	21.1493
10/12/11	1,000	20.8110
10/12/11	6,000	21.1403
10/12/11	500	21.0962
10/11/11	500-	20.3220
10/11/11	500	20.5378
10/11/11	900	20.5511
10/11/11	300	20.6133
10/11/11	400	20.5900
10/11/11	500	19.9900
10/11/11	150	20.5633
10/10/11	400-	20.0500
10/10/11	4,200	20.0733
10/10/11	500	20.5700
10/10/11	1,000	20.1399
10/10/11	7,500	20.2853
10/07/11	1,000	19.0499
10/07/11	2,000	19.3197
10/06/11	1,400	18.8350
10/06/11	600	19.6899
10/06/11	500	19.3900
10/06/11	300	18.7900
10/05/11	500	18.7474
10/05/11	1,500-	18.8100
10/05/11	5,000	18.9660
10/05/11	1,500-	18.6747
10/04/11	300	18.2740
10/03/11	300	18.3847
10/03/11	1,000	18.0500
10/03/11	1,500	18.0793
10/03/11	200	18.1897
9/30/11	800	19.8385
9/30/11	300	19.7633
9/30/11	300	19.7788
9/30/11	5,000	19.8383
9/30/11	2,000	19.6910
9/29/11	10,000	19.9444
9/29/11	1,100	20.1700
9/29/11	27,600	*DI
9/28/11	600	19.9199
9/28/11	200	20.4200
9/28/11	8,500	20.2041
9/27/11	200-	21.0537
9/27/11	5,600-	20.8944
9/27/11	1,000	20.5550
9/27/11	2,000	20.3912
9/27/11	2,500	20.3464
9/26/11	1,500-	18.9993
9/26/11	1,700	19.3412
9/23/11	3,000	18.5900
9/23/11	5,000	18.6082

9/23/11	1,500	18.6199
9/23/11	200	18.6410
9/22/11	8,000	18.8716
9/22/11	500	18.3689
9/22/11	2,000	18.1835
9/22/11	1,000-	18.5170
9/22/11	500	18.9500
9/22/11	400	19.0400
9/21/11	500	19.8600
9/21/11	1,500	20.3540
9/20/11	6,000	21.9431
9/20/11	3,500-	21.9811
9/19/11	4,000	21.9613
9/19/11	301-	*DO
GABELLI FUNDS, LLC.		
GABELLI VALUE FUND		
10/21/11	3,000	21.5193
10/10/11	1,000-	20.3500
GAMCO STRATEGIC VALUE		
11/07/11	1,000	22.0800
10/27/11	1,000-	23.8800
10/17/11	3,000	19.8800
10/03/11	1,000	18.8200
9/30/11	1,000	19.6000
9/22/11	3,000	18.3300
GABELLI SMALL CAP GROWTH FUND		
11/15/11	3,000	22.2867
11/14/11	5,000	22.1460
11/07/11	10,300	21.9687
9/29/11	5,000	19.9622
GABELLI HEALTHCARE & WELLNESS RX TRUST		
9/26/11	1,000	18.8800
GABELLI GLOBAL MULTIMEDIA TRUST		
9/22/11	2,000	18.2095
9/19/11	1,000	22.0910
GABELLI ASSET FUND		
10/24/11	500	21.6700
10/12/11	3,000	21.3249

(1) UNLESS OTHERWISE INDICATED, ALL TRANSACTIONS WERE EFFECTED ON THE NYSE.

(2) PRICE EXCLUDES COMMISSION.

(*) RESULTS IN CHANGE OF DISPOSITIVE POWER AND BENEFICIAL OWNERSHIP.

