SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934 (Amendment No. 11)

Gaylord Entertainment Company (Name of Issuer)

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

367905106 (CUSIP Number)

James E. McKee, Gabelli Asset Management Inc., One Corporate Center, Rye, NY 10580-1434 (914) 921-5294 (Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications)

September 28, 2000 (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 Sections 240.13d-1(e), 240.13d-1(f) or 240.13d-1(g), check the following box [].

CUSI	IP No. 367905106	13D	
(1)	NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NOS. OF Gabelli Funds, LLC	ABOVE PERSONS (ENTITIES ONLY) I.D. No. 13-4044523	
(2)	(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP:		
		(a) / <u></u> /	
		(b) / <u></u> /	
(3)	SEC USE ONLY		
(4)	SOURCE OF FUNDS* 00-Funds of investment company 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		
_	MBER OF SHARES BENEFICIALLY	: (7) SOLE VOTING POWER : 1,330,000 (Item 5) : : (8) SHARED VOTING POWER : None (Item 5)	
OWNED BY EACH REPORTING PERSON WITH		: (9) SOLE DISPOSITIVE : POWER : 1,330,000 (Item 5) : (10) SHARED DISPOSITIVE	
		: POWER	

(11)) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 1,330,000 (Item 5)			
(12)	CHECK BOX IF THE AGGREGATE AMOUNT I	N ROW 11		
	EXCEDES CENTAIN SHAKES	/ /		
(13)	PERCENT OF CLASS REPRESENTED BY AMO 3.98%	UNT IN ROW 11		
(14)	TYPE OF REPORTING PERSON* IA			
	*SEE INSTRUCTIONS BEFORE F	ILLING OUT!		
CUSI	P No. 367905106	13D		
(1)	NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NOS. OF ABOV GAMCO Investors, Inc.	TE PERSONS (ENTITIES ONLY) I.D. No. 13-4044521		
(2)	CHECK THE APPROPRIATE BOX IF A MEMB	ER OF A GROUP:		
		(a) / <u></u> /		
		(b) //		
(3)	SEC USE ONLY			
(4)	SOURCE OF FUNDS* OO: 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	N		
		: (7) SOLE VOTING POWER : 4,595,941 (Item 5) :		
	BER OF SHARES BENEFICIALLY ED BY EACH REPORTING	: (8) SHARED VOTING POWER : None :		
	SON WITH	: (9) SOLE DISPOSITIVE : POWER : 4,687,941 (Item 5)		
		:		
(11)	AGGREGATE AMOUNT BENEFICIALLY OWNED 4,687,941 (Item 5)	BY EACH REPORTING PERSON		
(12)	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW 11 EXCLUDES CERTAIN SHARES*			
(13)	PERCENT OF CLASS REPRESENTED BY AMO 14.05%	UNT IN ROW 11		
(14)	TYPE OF REPORTING PERSON* IA, CO			
	*SEE INSTRUCTIONS BEFORE F	ILLING OUT!		
CUSI	P No. 367905106	13D		
(1)	NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NOS. OF ABOV Gemini Capital Management Limited	E PERSONS (ENTITIES ONLY)		
(2)	CHECK THE APPROPRIATE BOX IF A MEMB	ER OF A GROUP:		
		(a) / <u></u> /		

			(b)) //
(3)	SEC USE ONLY			
(4)	SOURCE OF FUNDS* 00-Funds of clients			
(5)	CHECK BOX IF DISCLOSURE OF LEGAL PREQUIRED PURSUANT TO ITEMS 2(d) or		INGS IS	//
(6)	CITIZENSHIP OR PLACE OF ORGANIZATIO Bermuda	N		
		: (7) :		OTING POWER (Item 5)
	BER OF SHARES BENEFICIALLY ED BY EACH REPORTING	: (8) :	SHARED None	VOTING POWER
PERSON WITH		: (9) : :	POWER	ISPOSITIVE (Item 5)
		: (10) : (10) :	SHARED POWER None	DISPOSITIVE
(11)	AGGREGATE AMOUNT BENEFICIALLY OWNED 16,000 (Item 5)	BY E	ACH REPO	ORTING PERSON
(12)	CHECK BOX IF THE AGGREGATE AMOUNT I EXCLUDES CERTAIN SHARES*	N ROW	11	//
(13)	PERCENT OF CLASS REPRESENTED BY AMO 0.05%	UNT I	N ROW 1	1
(14)	TYPE OF REPORTING PERSON*			
	*SEE INSTRUCTIONS BEFORE F	ILLIN	G OUT!	
CUSI	P No. 367905106			13D
(1)	NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NOS. OF ABOV Gabelli International Limited I.D			
(2)	CHECK THE APPROPRIATE BOX IF A MEMB	ER OF	A GROUP	P:
) //
			(b)) //
(3)	SEC USE ONLY			
(4)	SOURCE OF FUNDS* WC			
(5)	CHECK BOX IF DISCLOSURE OF LEGAL PR REQUIRED PURSUANT TO ITEMS 2(d) or		INGS IS	//
(6)	CITIZENSHIP OR PLACE OF ORGANIZATIO British Virgin Islands	N		
		: (7) :		OTING POWER (Item 5)
	BER OF SHARES BENEFICIALLY	: : (8) :	SHARED None	VOTING POWER
	ED BY EACH REPORTING SON WITH	: (9) :	POWER	ISPOSITIVE
		: <u> </u>	SHARED POWER	DISPOSITIVE

		: None
(11)	AGGREGATE AMOUNT BENEFICIALLY OWNE 5,000 (Item 5)	D BY EACH REPORTING PERSON
(12)	CHECK BOX IF THE AGGREGATE AMOUNT EXCLUDES CERTAIN SHARES*	IN ROW 11 //
(13)	PERCENT OF CLASS REPRESENTED BY AM 0.01%	OUNT IN ROW 11
(14)	TYPE OF REPORTING PERSON*	
	*SEE INSTRUCTIONS BEFORE	FILLING OUT!
CUSI	P No. 367905106	13D
(1)	NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NOS. OF ABO Gabelli International II Limited Corporation	
(2)	CHECK THE APPROPRIATE BOX IF A MEM	BER OF A GROUP:
		(a) / <u></u> /
		(b) //
(3)	SEC USE ONLY	
(4)	SOURCE OF FUNDS* WC	
(5)	CHECK BOX IF DISCLOSURE OF LEGAL F REQUIRED PURSUANT TO ITEMS 2(d) or	
(6)	CITIZENSHIP OR PLACE OF ORGANIZATI British Virgin Islands	ON
		: (7) SOLE VOTING POWER : 4,000 (Item 5) :
	BER OF SHARES BENEFICIALLY ED BY EACH REPORTING	: (8) SHARED VOTING POWER : None :
PER	SON WITH	: (9) SOLE DISPOSITIVE : POWER : 4,000 (Item 5)
		: (10) SHARED DISPOSITIVE : POWER : None
(11)	AGGREGATE AMOUNT BENEFICIALLY OWNE 4,000 (Item 5)	D BY EACH REPORTING PERSON
(12)	CHECK BOX IF THE AGGREGATE AMOUNT EXCLUDES CERTAIN SHARES*	IN ROW 11 //
(13)	PERCENT OF CLASS REPRESENTED BY AM 0.01%	OUNT IN ROW 11
(14)	TYPE OF REPORTING PERSON*	
	*SEE INSTRUCTIONS BEFORE	FILLING OUT!
CUSI	P No. 367905106	13D
(1)	NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NOS. OF ABOV MJG Associates, Inc. I.D.	E PERSONS (ENTITIES ONLY) No. 06-1304269

			A GROUP:
			(a) / <u></u> /
			(b) / <u></u> /
(3)	SEC USE ONLY		
(4)	SOURCE OF FUNDS* 00-Client Funds		
(5)	CHECK BOX IF DISCLOSURE OF LEGAL PR REQUIRED PURSUANT TO ITEMS 2(d) or		INGS IS
(6)	CITIZENSHIP OR PLACE OF ORGANIZATIO	N	
		: (7)	SOLE VOTING POWER 800 (Item 5)
	BER OF SHARES BENEFICIALLY	: : (8) :	SHARED VOTING POWER None
	ED BY EACH REPORTING SON WITH	:	SOLE DISPOSITIVE POWER 800 (Item 5)
		: (10) : :	SHARED DISPOSITIVE POWER None
(11)	AGGREGATE AMOUNT BENEFICIALLY OWNED 800 (Item 5)	BY E	ACH REPORTING PERSON
(12)	CHECK BOX IF THE AGGREGATE AMOUNT I EXCLUDES CERTAIN SHARES*	N ROW	11
(13)	PERCENT OF CLASS REPRESENTED BY AMC 0.00%	II TNU	N ROW 11
(14)	TYPE OF REPORTING PERSON*		
	*SEE INSTRUCTIONS BEFORE F	ILLIN	G OUT!
CUSIF	P No. 367905106		13D
(1)	NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NOS. OF ABOV Gabelli Group Capital Partners, In		
(2)	CHECK THE APPROPRIATE BOX IF A MEMB	BER OF	A GROUP:
			(a) / <u>/</u>
			(b) / <u></u> /
(3)	SEC USE ONLY		
(4)	SOURCE OF FUNDS* None		
(5)	CHECK BOX IF DISCLOSURE OF LEGAL PR REQUIRED PURSUANT TO ITEMS 2(d) or		INGS IS
(6)	CITIZENSHIP OR PLACE OF ORGANIZATION	N	
		: (7)	SOLE VOTING POWER None (Item 5)
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH		: (8)	SHARED VOTING POWER None (Item 5)
		: : (9) :	SOLE DISPOSITIVE POWER

		:(10) SHARED DISPOSITIVE : POWER
		: None (Item 5)
(11)	AGGREGATE AMOUNT BENEFICIALLY OWNER None (Item 5)	D BY EACH REPORTING PERSON
(12)	CHECK BOX IF THE AGGREGATE AMOUNT : EXCLUDES CERTAIN SHARES*	IN ROW 11
(13)	PERCENT OF CLASS REPRESENTED BY AMO	
(14)	TYPE OF REPORTING PERSON* HC, CO	
	*SEE INSTRUCTIONS BEFORE	FILLING OUT!
CUSI	P No. 367905106	13D
(1)	NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NOS. OF ABOV Gabelli Asset Managment Inc.	VE PERSONS (ENTITIES ONLY) I.D. No. 13-4007862
(2)	CHECK THE APPROPRIATE BOX IF A MEM	BER OF A GROUP:
		(a) / <u></u> /
		(b) //
(3)	SEC USE ONLY	
(4)	SOURCE OF FUNDS* None	
(5)	CHECK BOX IF DISCLOSURE OF LEGAL PIREQUIRED PURSUANT TO ITEMS 2(d) or	
(6)	CITIZENSHIP OR PLACE OF ORGANIZATION	ON
		: (7) SOLE VOTING POWER : None (Item 5)
	BER OF SHARES BENEFICIALLY ED BY EACH REPORTING	: (8) SHARED VOTING POWER : None
	SON WITH	: (9) SOLE DISPOSITIVE : POWER : None (Item 5)
		: (10) SHARED DISPOSITIVE : POWER
(11)	AGGREGATE AMOUNT BENEFICIALLY OWNER	: None D BY EACH REPORTING PERSON
	None (Item 5)	
(12)	CHECK BOX IF THE AGGREGATE AMOUNT : EXCLUDES CERTAIN SHARES*	IN ROW 11
(13)	PERCENT OF CLASS REPRESENTED BY AMO	
(14)	TYPE OF REPORTING PERSON* HC, CO	
	*SEE INSTRUCTIONS BEFORE	FILLING OUT!
CUSI	P No. 367905106	13D
(1)	NAMES OF REPORTING PERSONS I.R.S. IDENTIFICATION NOS. OF ABOVE	E PERSONS (ENTITIES ONLY)

None (Item 5)

- : (9) SOLE DISPOSITIVE
 : POWER
 : None (Item 5)
 :
 - :(10) SHARED DISPOSITIVE : POWER : None
- (11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON None (Item 5)
- (12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW 11 EXCLUDES CERTAIN SHARES*

/ x /

(13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 11 0.00%

(14) TYPE OF REPORTING PERSON*

*SEE INSTRUCTIONS BEFORE FILLING OUT!

Item 1. Security and Issuer

This Amendment No. 11 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 meaning as set forth in the Schedule 13D.

Item 2. Identity and Background

This statement is being filed by Mario J. Gabelli ("Mario Gabelli"), Marc J. Gabelli ("Marc Gabelli") and various entities which either one directly or indirectly controls or for which either one acts as chief investment officer. These entities, except for Lynch Corporation ("Lynch"), Spinnaker Industries, Incorporated ("Spinnaker"), Western New Mexico Telephone Company ("Western New Mexico"), Entoleter, Inc. ("Entoleter"), Lynch Telecommunications Corporation ("Lynch Telecom"), Lynch Telephone Corporation ("Lynch Telephone"), Lynch Interactive Corporation ("Interactive"), Brighton Communications Corporation ("Brighton") and Inter-Community Telephone Company ("Inter-Community") (collectively, "Lynch and its affiliates"), 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, as broker/dealer and as general partner of various private investment partnerships. 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: Gabelli Group Capital Partners,
Inc. ("Gabelli Partners"), Gabelli Asset Management Inc.
("GAMI"), Gabelli Funds, LLC ("Gabelli Funds"), GAMCO Investors, Inc. ("GAMCO"), Gabelli Securities, Inc. ("GSI"), Gabelli &
Company, Inc. ("Gabelli & Company"), Gabelli Performance Partnership L.P. ("GPP"), GLI, Inc. ("GLI"), Gabelli Associates Fund
("Gabelli Associates"), Gabelli Associates Limited ("GAL"),
Gabelli & Company, Inc. Profit Sharing Plan (the "Plan"), Gabelli
International Limited ("GIL"), Gabelli International II Limited
("GIL II"), Gabelli International Gold Fund Limited ("GIGFL"),
ALCE Partners, L.P. ("ALCE"), Gabelli Multimedia Partners, L.P.
("Multimedia Partners"), MJG Associates, Inc. ("MJG Associates"),
Gemini Capital Management Ltd. ("Gemini"), Gabelli Fund, LDC
("LDC"), Gabelli Foundation, Inc. ("Foundation"), Gabelli Global

Partners, Ltd. ("GGP Ltd."), Gabelli Global Partners, L.P. ("GGP L.P."), Gabelli European Partners, Ltd. ("GEP Ltd."), Mario Gabelli, Marc Gabelli, Lynch, Spinnaker, Western New Mexico, Entoleter, Lynch Telecom, Lynch Telephone and Inter-Community. Those of the foregoing persons signing this Schedule 13D are hereafter referred to as the "Reporting Persons".

Gabelli Partners makes investments for its own account and is the parent company of GAMI. GAMI, a public company listed on the New York Stock Exchange, is the parent company for a variety of companies engaged in the securities business, each of which is named below.

GAMCO, a wholly-owned subsidiary of GAMI, 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 GAMI, acts as a general partner or investment manager to limited partnerships and offshore investment companies and as a part of its business regularly purchases and sells securities for its own account. It is the immediate parent of Gabelli & Company.

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.

GLI, wholly-owned subsidiary of GSI, is a corporation which currently has no active operations.

Gabelli Associates is a New York limited partnership whose primary business purpose is risk arbitrage investments. GSI and Mario Gabelli are the general partners of Gabelli Associates.

GAL is a corporation whose primary business purpose is risk arbitrage investments. Shares of GAL's common stock are offered to persons who are neither citizens nor residents of the United States and may be offered to a limited number of U.S. investors. GSI is the investment manager of GAL.

Gabelli Funds, a wholly-owned subsidiary of GAMI, is a limited liability company. Gabelli Funds is an investment adviser registered under the Advisers Act which presently provides discretionary advisory services to The Gabelli Equity Trust Inc., The Gabelli Asset Fund, The Gabelli Growth Fund, The Gabelli Convertible Securities Fund, Inc., The Gabelli Value Fund Inc., The Gabelli Small Cap Growth Fund, The Gabelli Equity Income Fund, The Gabelli ABC Fund, The Gabelli Global Telecommunications Fund, Gabelli Gold Fund, Inc., The Gabelli Global Multimedia Trust Inc., The Gabelli Global Convertible Securities Fund, Gabelli Capital Asset Fund, Gabelli International Growth Fund, Inc., The Gabelli Global Growth Fund, The Gabelli Utility Trust, The Gabelli Global Opportunity Fund, The Gabelli Utilities Fund and The Gabelli Blue Chip Value Fund (collectively, the "Funds"), which are registered investment companies.

Gabelli Advisers, Inc. ("Gabelli Advisers"), a subsidiary of GAMI, is an investment adviser which provides discretionary advisory services to The Gabelli Westwood Mighty Mitessm Fund.

The Plan, a qualified employee profit sharing plan, covers substantially all employees of GAMI and its affiliates.

GPP is a limited partnership whose primary business purpose is investing in securities. MJG Associates provides services to GPP, and Mario Gabelli is the general partner and a portfolio manager for GPP.

GIL is a corporation whose primary business purpose is investing in a portfolio of equity securities and securities convertible into, or exchangeable for, equity securities in order to achieve its investment objective of significant long-term growth of capital. Shares of GIL's common stock are offered to persons who are neither citizens nor residents of the United States and may be offered to a limited number of U.S. investors. MJG Associates is the Investment Manager of GIL. Mario Gabelli is a portfolio manager for GIL and Chairman of the Board of Directors of GIL.

GIL II is a corporation whose business purpose is investing primarily in a portfolio of equity securities and securities convertible into, or exchangeable for, equity securities in order to achieve its investment objective of significant long-term growth of capital. Shares of GIL II's common stock are offered to persons who are neither citizens nor residents of the United States and may be offered to a limited number of U.S. investors. MJG Associates is the Investment Manager of GIL II. Mario Gabelli is a portfolio manager and Chairman of the Board of

Directors of GIL II.

ALCE is an investment limited partnership that seeks longterm capital appreciation primarily through investments in public and private equity securities. GSI is a general partner of ALCE.

Multimedia Partners is an investment limited partnership whose objective is to provide long-term capital appreciation by investing primarily in public and private multimedia communications companies. GSI is a general partner of Multimedia Partners.

GGP L.P. is a partnership whose primary business purpose is investing in securities on a global basis. Gabelli Securities, Inc. and Gemini Capital Management, LLC are the general partners of GGP L.P. and Marc Gabelli is a portfolio manager for GGP L.P.

GGP Ltd. is a corporation whose primary business purpose is investing in securities on a global basis. Gabelli Securities International Limited and Gemini Capital Management, LLC are the investment advisors of GGP Ltd. and Marc Gabelli is the portfolio manager for GGP Ltd.

GEP Ltd. is a corporation whose primary business purpose is investing in securities of European companies. Gabelli Securities International Limited is the investment advisor of GEP Ltd. and Marc Gabelli is a portfolio manager for GEP Ltd.

LDC is a corporation whose business purpose is investing primarily in a portfolio of equity securities and securities convertible into, or exchangeable for, equity securities in order to achieve its investment objective of significant long-term growth of capital. Interests are offered to insurance companies which do not conduct any business in the United States and which are licensed where they do business. MJG Associates is the Investment Manager of LDC. Mario Gabelli is a portfolio manager for LDC.

MJG Associates provides advisory services to private investment partnerships and offshore funds. Mario Gabelli is the sole shareholder, director and employee of MJG Associates.

Gemini is a corporation whose primary business purpose is to provide advisory services to offshore funds. Marc Gabelli is the President and Chief Investment Officer of Gemini.

Lynch is a public company traded on the American Stock Exchange engaged in manufacting. Spinnaker, a subsidiary of Lynch, is also a public company and its stock is traded on the NASDAQ National Market. Spinnaker is a manufacturing firm with major subsidiaries in specialty adhesive-backed materials business. Interactive is a public company listed on the American Stock Exchange. It is a holding company whose principal subsidiary is Brighton. Brighton is a 100% owned subsidiary of Interactive. Brighton is a holding company with subsidiaries in multimedia and services businesses. Western New Mexico, a subsidiary of Brighton, provides telephone services in a service area in Southwestern New Mexico. Inter-Community, which is also a subsidiary of Brighton, provides local telephone services in an area 40 miles west of Fargo, North Dakota. Lynch and Interactive actively pursue new business ventures and acquisitions.

Mario J. Gabelli is a director, Chairman of the Board and Chief Executive Officer and a substantial shareholder of Lynch and Interactive.

Mario Gabelli is the majority stockholder and Chairman of the Board of Directors and Chief Executive Officer of Gabelli Partners and GAMI, and the Chief Investment Officer for each of the Reporting Persons which are entities other than Gemini. Gabelli Partners is the majority shareholder of GAMI. GAMI, in turn, is the sole stockholder of GAMCO. GAMI is also the majority stockholder of GSI and the largest shareholder of Gabelli Advisers. Gabelli & Company is a wholly-owned subsidiary of GSI. GLI is a wholly-owned subsidiary of GSI. Marc Gabelli is the majority stockholder of Gemini.

Gabelli Partners, GAMI, GAMCO, Gabelli & Company and GLI are New York corporations and GSI and Gabelli Advisers are Delaware corporations, each having its principal business office at One Corporate Center, Rye, New York 10580. Gabelli Funds is a New York limited liability company having its principal business office at One Corporate Center, Rye, New York 10580. GPP is a New York limited partnership having its principal business office at 401 Theodore Fremd Ave., Rye, New York 10580. MJG Associates is a Connecticut corporation having its principal business office at

401 Theodore Fremd Ave., Rye, New York 10580. Gabelli Associates is a New York limited partnership having its principal business office at One Corporate Center, Rye, New York 10580. Alce and Multimedia Partners and GGP L.P. are Delaware limited partnerships each having its principal business office at One Corporate Center, Rye, New York 10580. GAL and GIL are corporations organized under the laws of the British Virgin Islands, each having its principal business office at c/o Fortis Fund Services (Cayman) Limited, Grand Pavillion, Commercial Centre, 802 West Bay Road, Grand Cayman, British West Indies. GGP Ltd. and GEP Ltd. are corporations organized under the laws of the Cayman Islands, each having its principal place of business at Goldman Sachs (Cayman) Trust, Limited, Harbour Center, 2nd Floor, North Church Street, Grand Cayman, British West Indies. GIL II is a corporation organized under the laws of the British Virgin Islands having its principal business office at c/o Coutts & Company (Cayman) Limited, West Bay Road, Grand Cayman, British West Indies. Gemini is a Bermuda corporation having its principal business office at c/o Appleby, Spurling & Kempe, Cedar House, 41 Cedar Avenue, Hamilton HM12, Bermuda. LDC is a corporation organized under the laws of the British Virgin Islands having its pricipal business office at c/o Tremont (Bermuda) Limited, Tremont House, 4 Park Road, Hamilton HM II, Bermuda. The Foundation is a private foundation having its principal offices at 165 West Liberty Street, Reno, Nevada 89501. Lynch is an Indiana corporation having its principal business office at 401 Theodore Fremd Avenue, Rye, NY 10580. Spinnaker is a Delaware corporation having its principal business office at 251 Welton Street, Hamden, CT 06511. Lynch and its affiliates make investments in marketable securities to preserve capital and maintain liquidity for financing their business activities and acquisitions (not in the case of Western New Mexico) and are not engaged in the business of investing, reinvesting, or trading in securities. Interactive and Brighton are Delaware corporations each having its principal place of business at 401 Theodore Fremd Avenue, Rye, NY 10580.

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.

(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:

All Reporting Persons used an aggregate of approximately \$8,983,557 to purchase the additional Securities reported as beneficially owned in Item 5 below since the most recent filing on Schedule 13D. GAMCO and Gabelli Funds used approximately \$3,504,830 and \$5,478,727 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. Item 5. Interest In Securities Of The Issuer

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

(a) The aggregate number and percentage of Securities to which this Schedule 13D relates is 6,043,741 shares, representing 18.10% of the 33,375,703 shares outstanding as reported in the Issuer's most recently filed Form 10-Q for the quarter ended June 30, 2000. The Reporting Persons beneficially own those Securities as follows:

Shares of Common Stock	% of Class of Common
0 1,330,000	0.00% 3.98%
0 4,687,941	0.00% 14.05%
16,000	0.05%
5,000	0.01%
4,000	0.01%
	Common Stock 0 1,330,000 0 4,687,941 16,000 5,000

MJG Associates	800	0.00%
Marc Gabelli	0	0.00%
Mario Gabelli	0	0.00%

Mario Gabelli is deemed to have beneficial ownership of the Securities owned beneficially by each of the foregoing persons other than Marc Gabelli and Gemini. Marc Gabelli is deemed to have beneficial ownership of the Securities owned beneficially by Gemini. MJG Associates is deemed to have beneficial ownership of the Securities beneficially owned by GIL and GIL II. Gabelli Partners and GAMI are deemed to have beneficial ownership of the Securities owned beneficially by each of the foregoing persons other than Mario Gabelli, Marc Gabelli and Gemini.

- (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 92,000 of the reported shares, (ii) Gabelli Funds has sole dispositive and voting power with respect to the shares of the Issuer held by the Funds so long as the aggregate voting interest of all joint filers does not exceed 25% of their total voting interest in the Issuer and, in that event, the Proxy Voting Committee of each Fund shall respectively vote that Fund's shares, (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, Marc Gabelli, GAMI and Gabelli Partners 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.

Signature

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

Dated: October 2, 2000

MARIO J. GABELLI
MARC J. GABELLI
GEMINI CAPITAL MANAGEMENT LIMITED
GABELLI INTERNATIONAL LIMITED
GABELLI INTERNATIONAL II LIMITED
MJG ASSOCIATES, INC.

By:______ James E. McKee Attorney-in-Fact

GABELLI GROUP CAPITAL PARTNERS, INC. GABELLI ASSET MANAGEMENT INC. GABELLI FUNDS, LLC

By:______ James E. McKee Secretary

GAMCO INVESTORS, 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; and 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 Gabelli Group Capital Partners, Inc., Gabelli Asset Management Inc., Gabelli Funds, LLC, Gabelli & Company, 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) of this Schedule 13D.

Gabelli Group Capital Partners, Inc.

Directors:

Mario J. Gabelli*

Richard B. Black Vice Chairman and Director of

Oak Technology, Inc.; Chairman of ECRM; Director of The Morgan Group, Inc.; General Partner of KBA Part-

ners, Parker Plaza 400 Kelby Street, Fort Lee, NJ 07029

Charles C. Baum Chairman, Director and Chief Execu-

tive Officer of The Morgan Group,

Inc.; Secretary & Treasurer of United Holdings Co., Inc.

2545 Wilkens Avenue Baltimore, MD 21223

Dr. Eamon M. Kelly Professor

Payson Center for International Development Technology Transfer

Tulane University 300 Hebert Hall

6823 St. Charles Avenue New Orleans, LA 70118

Arnold M. Reichman Chief Executive Officer

Outercurve Technologies 609 Greenwich Street New York, NY 10014

Marc J. Gabelli Managing Director

Matthew R. Gabelli Vice President-Trading

Gabelli & Company One Corporate Center Rye, New York 10580

Officers:

Mario J. Gabelli Chairman, Chief Executive

Officer and Chief Investment

Officer

Mr. Gabelli is the Chief Executive Officer and Chief Investment Officer of Gabelli Group Capital Partners, Inc., Gabelli Asset Management Inc. and GAMCO Investors, Inc.; Director/Trustee of all registered investment companies advised by Gabelli Funds, LLC; Chairman and Chief Executive Officer of Lynch Interactive Corporation; Chairman of Lynch Corporation.

Robert S. ZuccaroVice President and Chief Financial
Officer

James E. McKee Vice President, General Counsel and Secretary

Gabelli Asset Management Inc.

Directors:

Raymond C. Avansino, Jr. Chairman

E.L. Wiegand Foundation 165 West Liberty Street

Reno, NV 89501

Mario J. Gabelli See above

Paul B. Guenther Chairman

New York Philharmonic 10 Lincoln Center Plaza New York, NY 10023

John C. Ferrara Chief Financial Officer

Space.Com

120 West 45th Street New York, New York 10036

Dr. Eamon M. Kelly See above

Karl Otto Pohl (1) Sal Oppenheim Jr. & Cie

Bockenheimer Landstrasse 20 D-6000 FRANKFURT AM MAIN

Germany

Officers:

Mario J. Gabelli Chairman, Chief Executive

Officer and Chief Investment

Officer

Robert S. Zuccaro Vice President and Chief Financial

Officer

James E. McKee Vice President, General

Counsel and Secretary

GAMCO Investors, Inc.

Directors:

Douglas R. Jamieson Joseph R. Rindler, Jr. Regina M. Pitaro F. William Scholz, II William S. Selby

Officers:

Mario J. Gabelli Chief Executive Officer

and Chief Investment Officer

Joseph R. Rindler, Jr. Chairman

Douglas R. Jamieson Executive Vice President and

Chief Operating Officer

Robert S. Zuccaro Vice President and Chief

Financial Officer

James E. McKee Vice President, General Counsel

and Secretary

Peter D. Goldstein Deputy General Counsel and

Assistant Secretary

Gabelli Funds, LLC

Officers:

Mario J. Gabelli Chief Investment Officer

Bruce N. Alpert Executive Vice President and

Chief Operating Officer

Gus Coutsouros Vice President and Chief Financial

Officer

James E. McKee Secretary

Gabelli Advisers, Inc.

Directors:

Bruce N. Alpert John D. Gabelli Joseph R. Rindler, Jr.

Officers:

Bruce N. Alpert Chief Operating Officer

James E. McKee 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 General Partner of ALCE

Partners, L.P.

One First Street, Suite 16

Los Altos, CA 94022

Joseph R. Rindler, Jr. See above

Officers:

Robert S. Zuccaro Vice President-Finance

James E. McKee Secretary

Gabelli & Company, Inc.

Directors:

James G. Webster, III Chairman & Interim President

Irene Smolicz Senior Trader

Gabelli & Company, Inc.

Robert S. Zuccaro See above

Officers:

James G. Webster, III Chairman & Interim President

Bruce N. Alpert Vice President-Mutual Funds

Walter K. Walsh Compliance Officer

James E. McKee Secretary

GLI, Inc. Directors:

Mario J. Gabelli See above-Gabelli Group Capital

Partners, Inc.

Officers:

Mario J. Gabelli Chairman and Chief Investment

Officer

Gabelli Associates Limited

Directors:

Mario J. Gabelli

See above-Gabelli Group Capital

Partners, Inc.

MeesPierson Management

(Cayman) Limited

Grand Pavillion, Commercial Centre

802 West Bay Rd.

Grand Cayman, British West Indies

MeesPierson Nominees

(Cayman) Limited

Grand Pavillion, Commercial Centre

802 West Bay Rd.

Grand Cayman, British West Indies

Officers:

Mario J. Gabelli

Chief Investment Officer

Kevin Bromley (2)

Vice President, Treasurer and

Assistant Secretary

Sandra Wright (2)

Secretary and Assistant Treasurer

Gabelli International Limited

Directors:

Mario J. Gabelli

See above-Gabelli Group Capital

Partners, Inc.

MeesPierson Management

(Cayman) Limited

Grand Pavillion, Commercial Centre

802 West Bay Rd.

Grand Cayman, British West Indies

MeesPierson Nominees

(Cayman) Limited

Grand Pavillion, Commercial Centre

802 West Bay Rd.

Grand Cayman, British West Indies

Gemini Capitial Management Ltd.

Directors:

Marc J. Gabelli

See above-Gabelli Group Capital

Partners, Inc.

Michael A. Salatto

Controller, Gabelli Securities,

Inc.

Michael J. Burns (3)

Appleby, Spurling & Kempe

Cedar House 41 Cedar Avenue Hamilton, HM12

Bermuda

Douglas Molyneux (3)

Appleby, Spurling & Kempe

Cedar House 41 Cedar Avenue Hamilton, HM12

Bermuda

Gabelli Fund, LDC

Directors:

Johann S. Wong (4)

c/o Tremont (Bermuda)

Limited

Tremont House 4 Park Road

Hamilton HM 11, Bermuda

Peter D. Anderson (5) Givens Hall Bank & Trust

Genesis Building P.O. Box 2097

Grand Cayman, Cayman Islands

BWI3459498141

Karl Otto Pohl See above

Anthonie C. van Ekris See below

Gabelli Global Partners, Ltd.

Directors:

Marc J. Gabelli See above

Patrick Salvisberg (6) Vice President

Institutional Capital Markets Bear Stearns International Ltd.

Marco Sampelligrini (7) Trader, Gabelli Securites, Inc.

Antonie Van Ekris See below

Gabelli European Partners, Ltd.

Directors:

Marc J. Gabelli See above

Patrick Salvisberg (6) See above

Marco Sampelligrini (7) See above

Antonie Van Ekris See below

Lynch Corporation

401 Theodore Fremd Avenue

Rye, NY 10580

Directors:

Mario J. Gabelli See above-Gabelli Group Capital

Partners, Inc.

E. Val Cerutti Business Consultant

Cerutti Consultants 227 McLain Street

Mount Kisco, NY 10540

Ralph R. Papitto Chairman of the Board

AFC Cable Systems, Inc. 50 Kennedy Plaza

Suite 1250

Providence, RI 02903

Avrum Gray GBar Limited Partnership

440 South LaSalle, Suite 2900

Chicago, IL 60605

Louis A. Guzzetti President and Chief Executive

Officer

Robert E. Dolan See below

Officers:

Mario J. Gabelli Chairman

Louis A. Guzzetti President and Chief Executive

Officer

Vice President-Business Development George E. Fuehrer

Roger T. Dexter Controller

Robert A. Hurwich Vice President-Administration,

Secretary and General Counsel

Lynch Interactive Corporation 401 Theodore Fremd Avenue

Rye, NY 10580

Directors:

Paul J. Evanson President

Florida Light & Power Co.

P.O. Box 14000 700 Universe Blvd. Juno Beach, FL 33408

Mario J. Gabelli See above-Gabelli Group Capital

Partners, Inc.

Ralph R. Papitto Chairman of the Board

AFC Cable Systems, Inc.

50 Kennedy Plaza

Suite 1250

Providence, RI 02903

Salvatore Muoio Principal

S. Muoio & Co., LLC

Suite 406

509 Madison Ave. New York, NY 10022

John C. Ferrara See above

David C. Mitchell **Business Consultant**

c/o Lynch Corporation 401 Theodore Fremd Ave.

Rye, NY 10580

Vincent S. Tese Lawyer, Investment Adviser

> and Cable Television Executive c/o Bear Stearns & Company, Inc. 245 Park Avenue, 19th Floor

New York, NY 10167

Officers:

Mario J. Gabelli Chairman and Chief Executive

Officer

Chief Financial Officer Robert E. Dolan

Robert A. Hurwich Vice President-Administration,

Secretary and General Counsel

Brighton Communications Corporation 401 Theodore Fremd Ave

Rye, NY 105820

Directors:

Robert E. Dolan See above-Lynch Interactive

Corporation

See above-Lynch Interactive Robert A. Hurwich

Corporation

Officers:

Robert E. Dolan President, Controller, Tresurer

and Assistant Secretary

Robert A. Hurwich Secreatry and Assistant Tresurer Spinnaker Industries, Inc. 600 N. Pearl Street uite 2160 Dallas, TX 75201

Directors:

Joseph P. Rhein

5003 Central Avenue Ocean City, NJ 08226

Richard J. Boyle

The Boyle Group, Inc. 6110 Blue Circle Drive Suite 250 Minnetonka, MN 55343

Ned N. Fleming, III

Boyle, Fleming, & Co., Inc. 600 N. Pearl Street Suite 2160 Dallas, TX 75201

Anthonie C. van Ekris

Chairman and Chief Executive Officer Balmac International, Inc. 61 Broadway

Suite 1900

New York, NY 10006

Mario J. Gabelli

See above-Gabelli Group Capital

Partners, Inc.

E. Val Cerutti

See above-Lynch Corporation

Louis A. Guzzetti

See above-Lynch Corporation

Ralph R. Papitto

See above-Lynch Corporation

Officers:

Ned N. Fleming, III

President

Richard J. Boyle

Office of the Chairman

Mario J. Gabelli

Office of the Chairman

Louis A. Guzzetti

Office of the Chairman

Perry J. Schiller

Vice President, Finance &

Controller

Robert A. Hurwich

Secretary

Entoleter, Inc. 251 Welton Street Hamden, CT 06517

Directors:

Ned N. Fleming, III See above-Spinnaker

Robert P. Wentzel See above-Entoleter

Richard J. Boyle See above-Spinnaker

Louis A. Guzzetti See above-Lynch Corporation

Officers:

Robert P. Wentzel President

Charles DeMarino Controller & Secretary

Robert A. Hurwich Assistant Secretary

Western New Mexico Telephone Company 314 Yankee Street Silver City, NM 88062

Directors:

Jack W. Keen Chairman and President

Dr. Brian E. Gordon Vice President

Mary Beth Baxter Secretary & Treasurer

John Clay Keen Route 6 Box 270

Greenville, TX 75401

Robert E. Dolan See above-Lynch Corporation

Robert A. Hurwich See above-Lynch Corporation

Carmine Ceraolo See above-Lynch Corporation

Mary J. Carroll See above-Lynch Corporation

Superior D. Commall

Eugene P. Connell See above-Lynch Corporation

Officers:

Jack W. Keen Chairman and President

Dr. Brian E. Gordon Vice President

Charles M. Baxter Sr. Vice President-Operations

Mary Beth Baxter Secretary & Treasurer

Robert A. Hurwich Assistant Treasurer and Assistant

Secretary

Inter-Community Telephone Company, L.L.C.

P.O. Box A Nome, ND 58062

Managers:

Carole Rau Executive Assistant

Lynch Corporation 401 Theodore Fremd Ave.

Rye, NY 10580

Mary J. Carroll See above-Lynch Corporation

Robert E. Dolan See above-Lynch Corporation

Robert A. Hurwich See above-Lynch Corporation

Carmine Ceraolo Assistant Controller

Lynch Corporation 401 Theodore Fremd Ave

Rye, NY 10580

Robert Snyder 200 Broadway South

Buffalo, ND 58011

Keith S. Andersen See above-Inter-Community Telephone

Company

Robert Reff See above-Inter-Community Telephone

Company

Jack Bently 1210 E. Washington Ave

Gilbert, AZ 85234

Officers:

Robert Snyder President

Keith S. Andersen Secretary and Treasurer

Central Scott Telephone Company 125 North Second Street Eldridge, Iowa 52748

Directors:

Mary J. Carroll See above-Lynch Interactive

Corporation

Robert E. Dolan See above-Lynch Interactive

Corporation

W. Norman Harvey President

Edgar H. Holden Chairman

Robert A. Hurwich See above-Lynch Interactive

Corporation

Ned Mohr c/o Central Scott Telephone

Company

Eugene Morris c/o Central Scott Telephone

Company

Christopher Porter c/o Central Scott Telephone

Company

Carole L. Rau See above-Lynch Interactive

Corporation

Officers:

Edgar H. Holden Chairman

W. Norman Harvey President

Robert E. Dolan Vice President & Assistant

Treasurer

Julie Andersen Treasurer & Assistant Secretary

Robert A. Hurwich Secretary

Kent Dau Controller

Lynch Telephone Corporation 401 Theodore Fremd Avenue Rye, NY 10580

Directors:

Robert E. Dolan See above-Lynch Interactive

Corporation

Jack W. Keen See above-Western New Mexico

Telephone Company

Robert A. Hurwich See above-Lynch Interactive

Corporation

Officers:

Jack W. Keen President
Robert A. Hurwich Secretary

Mary Beth Baxter Treasurer and

Assistant Secretary

Robert E. Dolan Vice President and Controller

Lynch Telephone Corporation III 401 Theodore Fremd Avenue Rye, NY 10580

Directors:

Delores A. Deitrick c/o Lynch Telephone Corporation

III

Robert A. Hurwich See above-Lynch Interactive

Corporation

Robert E. Dolan See above-Lynch Interactive

Corporation

Richard J. Kiesling Chairman

Mary J. Carroll See above-Lynch Interactive

Corporation

Officers:

Richard J. Kiesling Chairman

Robert E. Dolan President, Treasurer and

Controller

Robert A. Hurwich Secretary & Assistant Treasurer

(1) Citizen of Germany

(2) Citizen of the Cayman Islands

(3) Citizen of Bermuda

(4) Citizen of Bermuda and Canada (5) Citizen of the UK (6) Citizen of Switzerland

(7) Citizen of Italy

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)
COMMON STOCK-GAYLORD ENTMT CO NEW		
GAMCO INVESTORS, INC.		
9/28/00	2,000	21.3750
9/28/00	3,000	21.0000
9/28/00	11,000	21.5790
9/28/00	10,000	21.5790
9/28/00	5,000	21.7500
9/27/00	2,100	21.0000
9/27/00	8,000	21.0000
9/26/00	1,000	21.2500
9/26/00	1,000	21.0625
9/25/00	6,300	21.3056
9/21/00	1,000-	21.7500
9/19/00	2,299	23.6875
9/19/00	3,000	23.4375
9/18/00	1,500	24.2500
9/15/00	500	24.8750
9/13/00	400-	25.1250
9/12/00	3,000	25.5000
9/11/00	5,000	25.4625
9/08/00	7,000	25.9375
9/07/00	12,700	25.8799
9/07/00	500	23.9375
9/07/00	1,000	25.9375
9/07/00	4,000	25.8750
9/06/00	6,000	25.8750
9/06/00	300-	*D0
9/05/00	3,300	26.0000
9/05/00	7,000	25.9107
9/01/00	500	26.0000
9/01/00	20,100	26.0190
8/31/00	1,000	26.3125
8/29/00	4,500	26.9375
8/29/00	650	27.1875
8/28/00	2,000	26.9688
8/28/00	9,600	27.2005

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

		SF DATE	HARES PURCHASED SOLD(-)	AVERAGE PRICE(2)
COMMON STOCK-GAYLORD ENTMT CO NEW				
GAMCO INVESTOR	S, INC.	- / /		
GABELLI FUNDS,	LLC.	8/28/00	466	27.0625
	GABELLI	SMALL CAP GROV	/TH FUND	
		8/31/00	50,700	26.0025
	GABELLI	MULTI MEDIA FU	JND	
		8/31/00	30,000	26.0025
	GABELLI	EQUITY TRUST	,	
		8/31/00	60,000	26.0025
	GABELLI	ASSET FUND		
		8/31/00	60,000	26.0025
	GABELLI	CAPITAL ASSET	FUND	
		8/31/00	10,000	26.0025

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

- (2) PRICE EXCLUDES COMMISSION.
- (*) RESULTS IN CHANGE OF DISPOSITIVE POWER AND BENEFICIAL OWNERSHIP.