SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934 (Amendment No. 14)

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, New York 10580-1435 (914) 921-5294 (Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications)

\_\_\_\_\_\_\_\_May 15, 2002\_\_\_\_\_ (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 0.

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 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 SHARES

BENEFICIALLY

```
OWNED
```

```
BY EACH
REPORTING
PERSON
WITH
:
7
:
:
:
SOLE VOTING POWER
1,425,500 (Item 5)
:
8
:
:
:
SHARED VOTING POWER
NONE
:
9
:
:
:
SOLE DISPOSITIVE POWER
1,425,500 (Item 5)
:1
0
:
:
:
SHARED DISPOSITIVE POWER
NONE
11
AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
1,425,500 (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)
4.22%
14
TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)
   ΙA
CUSIP No. 367905106
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NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)
GAMCO Investors, 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
SHARES
BENEFICIALLY
OWNED
BY EACH
REPORTING
PERSON
WITH
:
7
:
:
:
SOLE VOTING POWER
5,535,715 (Item 5)
:
8
:
:
:
SHARED VOTING POWER
NONE
:
9
:
:
:
SOLE DISPOSITIVE POWER
5,714,215 (ITEM 5)
:1
0
:
:
:
SHARED DISPOSITIVE POWER
NONE
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```
AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
5,714,215 (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)
16.92%
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 International Limited I.D. NO. Foreign Corporation
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
  British Virgin Islands
NUMBER OF
SHARES
BENEFICIALLY
OWNED
BY EACH
REPORTING
PERSON
WITH
7
:
:
:
```

```
SOLE VOTING POWER
31,800 (Item 5)
:
8
:
:
:
SHARED VOTING POWER
NONE
:
9
:
:
:
SOLE DISPOSITIVE POWER
31,800 (Item 5)
:1
0
:
:
:
SHARED DISPOSITIVE POWER
NONE
11
AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
31,800 (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)
0.09%
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)
Gabelli International II Limited I.D. NO. Foreign Corporation
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
   British Virgin Islands
NUMBER OF
SHARES
BENEFICIALLY
OWNED
BY EACH
REPORTING
PERSON
WITH
:
7
:
:
:
SOLE VOTING POWER
4,000 (Item 5)
:
8
```

```
4,000 (Item 5)

:1

0

:

SHARED DISPOSITIVE POWER

NONE

11

AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
```

CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)

12

4,000 (Item 5)

::

NONE

: 9 : :

SHARED VOTING POWER

SOLE DISPOSITIVE POWER

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) Gemini Capital Management LLC 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 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 SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH : 7 : : SOLE VOTING POWER 16,000 (Item 5) : 8 : : • SHARED VOTING POWER NONE : 9 : :

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:
SOLE DISPOSITIVE POWER
16,000 (Item 5)
:1
0
:
:
:
SHARED DISPOSITIVE POWER
NONE
11
AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
16,000 (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)
0.05%
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)
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
SHARES
BENEFICIALLY
OWNED
```

```
BY EACH
REPORTING
PERSON
WITH
:
7
:
:
:
SOLE VOTING POWER
4,000 (Item 5)
:
8
:
:
:
SHARED VOTING POWER
NONE
:
9
:
:
:
SOLE DISPOSITIVE POWER
4,000
       (Item 5)
:1
0
:
:
:
SHARED DISPOSITIVE POWER
NONE
11
AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
       (Item 5)
4,000
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)
СО
CUSIP No. 367905106
1
NAMES OF REPORTING PERSONS
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I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

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Gabelli Group Capital Partners, 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
SHARES
BENEFICIALLY
OWNED
BY EACH
REPORTING
PERSON
WITH
:
7
:
:
:
SOLE VOTING POWER
None
:
8
:
:
:
SHARED VOTING POWER
NONE
:
9
:
:
:
SOLE DISPOSITIVE POWER
NONE
:1
0
:
:
:
SHARED DISPOSITIVE POWER
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) 13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) NONE 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) Gabelli Asset Management Inc. I.D. NO. 13-4007862 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 SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH : 7 : : • SOLE VOTING POWER None

:

8 : : : SHARED VOTING POWER NONE : 9 : : : SOLE DISPOSITIVE POWER NONE :1 0 : : : SHARED DISPOSITIVE POWER 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) 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) Marc 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) 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
  USA
NUMBER OF
SHARES
BENEFICIALLY
OWNED
BY EACH
REPORTING
PERSON
WITH
:
7
:
:
:
SOLE VOTING POWER
None (Item 5)
:
8
:
:
:
SHARED VOTING POWER
NONE
:
9
:
:
:
SOLE DISPOSITIVE POWER
NONE (Item 5)
:1
0
:
:
:
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
(SEE INSTRUCTIONS)
13
PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
None
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TYPE OF REPORTING PERSON (SEE INSTRUCTIONS) ΙN 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) 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 USA NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH : 7 : : : SOLE VOTING POWER None (Item 5) : 8 : : : SHARED VOTING POWER NONE : 9 : : :

SOLE DISPOSITIVE POWER

14

NONE

:1 0 : • SHARED DISPOSITIVE POWER NONE (Item 5) 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 (SEE INSTRUCTIONS) 13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11) 0.00% 14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS) ΤN Item 1. Security and Issuer This Amendment No. 14 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 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"), Western New Mexico Telephone Company ("Western New Mexico"), 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 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"), Gabelli Associates Fund ("GAF"), Gabelli Associates Fund II ("GAF II"), Gabelli Associates Limited ("GAL"), Gabelli & Company, Inc. Profit Sharing Plan (the "Plan"), Gabelli International Limited ("GIL"), Gabelli International II Limited ("GLI II"), ALCE Partners, L.P. ("ALCE"), Gabelli Multimedia Partners, L.P. ("Multimedia Partners"), MJG Associates, Inc. ("MJG Associates"), Gemini Capital Management LLC ("Gemini"), Gabelli Fund, LDC ("LDC"), Gabelli Foundation, Inc. ("Foundation"), Gabelli Global Partners Master Fund, Ltd. ("GGP "), Gabelli European Partners Master Fund, Ltd. ("GEP "), Mario Gabelli, Marc Gabelli, Lynch, Western New Mexico, 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. GAF is a New York limited partnership whose primary business purpose is risk arbitrage investments. GSI and Mario Gabelli are the general partners of GAF. GAF II is a Delaware limited partnership whose primary business purpose is risk arbitrage investments. GSI is the general partner of GAF II. 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 managed account services for 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 long-term 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 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 and Marc Gabelli is the portfolio manager for GGP.

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

portfolio of equity securities convertible into, or exchangeable for, equity securities in order to achieve its investment objective of significant longterm 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 limited liability company whose primary business purpose is to provide advisory services to offshore funds. Marc Gabelli is the President and Chief Investment Officer of Gemini.

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

Lynch is a public company traded on the American Stock Exchange engaged in manufacturing. Interactive is a public company listed on the American Stock Exchange. It is a holding company whose principal subsidiary is Brighton. Brighton is a holding company with subsidiaries in multimedia and services businesses. Western New Mexico, a subsidiary of Brighton, provides local telephone services in an 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 Telephone, a subsidiary of Brighton, is a holding company that owns interests in Western New Mexico and other entities. Lynch and its affiliates actively pursue new business ventures and acquisitions. Lynch and its affiliates make investments in marketable securities to preserve capital and maintain liquidity for financing their business activities and acquisitions and are not engaged in the business of investing, reinvesting, or trading in securities.

Mario J. Gabelli is a director, 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 other than Gemini, GGP, and GEP. 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. Marc Gabelli is the majority stockholder of Gemini.

The Reporting Persons do not admit that they constitute a group. Gabelli Partners, GAMI, GAMCO, and Gabelli & Company 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 One Corporate Center, Rye, New York 10580. MJG Associates is a Connecticut corporation having its principal business office at 8 Sound Shore Dr., Greenwich, CT 06830. GAF is a New York limited partnership having its principal business office at One Corporate Center, Rye, New York 10580. ALCE, Multimedia Partners, and GAF II 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 having their principal business office at c/o Fortis Fund Services (Cayman) Limited, Grand Pavilion, Commercial Centre, 802 West Bay Road, Grand Cayman, British West Indies. GIL II is a corporation organized under the laws of the British Virgin Islands having their principal business office at c/o Coutts & Company (Cayman) Limited, West Bay Road, Grand Cayman, British West Indies. GGP and GEP are corporations organized under the laws of the British Virgin Islands each having its principal business office at c/o Goldman Sachs (Cayman)

Trust, Limited, P.O. Box 896 GT, Harbour Center, 2nd Floor, North Church Street, Grand Cayman, British West Indies. Gemini is a Delaware limited liability company having its principal business office at One Corporate Center, Rye, New York 10580. LDC is a corporation organized under the laws of the British Virgin Islands having its principal business office at c/o Tremont (Bermuda) Limited, Tremont House, 4 Park Road, Hamilton HM II, Bermuda. The Foundation is a Nevada corporation having its principal offices at 165 West Liberty Street, Reno, Nevada 89501. Lynch is an Indiana corporation having its principal business office at 50 Kennedy Plaza, Suite 1250, Providence, Rhode Island 02903. Interactive, Brighton, and Lynch Telephone are Delaware corporations, each having its principal place of business at One Corporate Center, Rye, New York 10580. Western New Mexico is a Delaware corporation, having its principal place of business at 314 W. Yankee Street, Silver City, New Mexico 88062. Inter-Community is a North Dakota corporation, having its principal place of business at 556 Main Street, Nome, North Dakota 58062. 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: The Reporting Persons used an aggregate of approximately \$7,997,485 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 \$7,636,469 and \$361,016, 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 of Securities to which this Schedule 13D relates is 7,195,515 shares, representing 21.30% of the 33,767,372 shares outstanding as reported in the Issuer's most recent Form 10-Q for the quarter ended March 31, 2002. The Reporting Persons beneficially own those Securities as follows:

Name

Shares of Common Stock % of Class of Common Gabelli Funds 1,425,500

4.22% GAMCO 5,714,215 16.92% GIL

31,800

0.09 %

GIL II

4,000

0.01%

Gemini

16,000

0.05%

MJG Associates

4,000

```
0.01%
```

Mario Gabelli

0

0.00%

Marc 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 by Gemini. GSI is deemed to have beneficial ownership of the Securities beneficially owned by GAL, GAF, GAF II, and Gabelli & Company. MJG Associates is deemed to have beneficial ownership of the Securities beneficially owned by GPP, GIL, GIL II and LDC. GAMI and Gabelli Partners are deemed to have beneficial ownership of the Securities owned beneficially by each of the foregoing persons other than Mario Gabelli, Marc Gabelli, Gemini 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 134,500 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, (ii) 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 (iii) 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.

(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: May 16, 2002

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

By:/s/ James E. McKee James E. McKee Attorney-in-Fact

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

By:/s/ James E. McKee

James E. McKee Secretary

GAMCO INVESTORS, INC.

By:/s/ Douglas R. Jamieson Douglas R. Jamieson Executive Vice President

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 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

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; Vice Chairman of Lynch Corporation.

Richard B. Black Vice Chairman of the Board of Directors of Oak Technology, Inc.; Chairman of ECRM; Director of The Morgan Group, Inc.; General Partner of KBA Partners Parker Plaza 400 Kelby Street Fort Lee, NJ 07029

Charles C. Baum

Chairman, Director and Chief Executive Officer of The Morgan Group, Inc.; Secretary & Treasurer United Holdings Co., Inc. 2545 Wilkens Avenue Baltimore, MD 21223 Eamon M. Kelly Professor Payson Center for International Development Technology Transfer Tulane University 300 Gibson Hall 6823 St. Charles Avenue New Orleans, LA 70118 Arnold M. Reichman Business Consultant Marc J. Gabelli Managing Director Matthew R. Gabelli Vice President - Trading Gabelli & Company, Inc. One Corporate Center Rye, New York 10580 Officers: Mario J. Gabelli Chairman, Chief Executive Officer and Chief Investment Officer Vincent J. Capurso Executive Vice President and Chief Financial Officer Robert S. Zuccaro Vice President 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 President SPACE.com 120 West 45th Street New York, NY 10036 Dr. Eamon M. Kelly

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See Above
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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
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
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Gabelli Advisers, Inc. Directors:

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

Officers:

Bruce N. Alpert Chief Operating Officer

Gus Coutsouros

Chief Financial 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 Compliance Officer James E. McKee Secretary Gabelli Associates Limited Directors: Mario J. Gabelli See above - Gabelli Group Capital Partners, Inc. MeesPierson Management (Cayman) Limited Grand Pavillion, Commercial Center 802 West Bay Rd. Grand Cayman, British West Indies MeesPierson Nominees (Cayman) Limited Grand Pavillion, Commercial Center 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 Center 802 West Bay Rd. Grand Cayman, British West Indies Gabelli Fund, LDC Directors:

Johann S. Wong (4) c/o Tremont (Bermuda) Limited Tremont House 4 Park Road Hamilton, HM11 Bermuda

Peter D. Anderson (5)

Walter K. Walsh

Givens Hall Bank & Trust Genesis Building P.O. Box 2097 Grand Cayman, Cayman Islands BWI 3459498141 Karl Otto Pohl See above Anthonie C. van Ekris See below Gabelli Global Partners Master Fund, Ltd. Directors: Marc J. Gabelli See above Patrick Salvisberg (6) Vice President Institutional Capital Markets Bear Stearns International Ltd. Marco Sampelligrani (7) Trader, Gabelli Securities, Inc. Anthonie C. Van Ekris See below Gabelli European Partners Master Fund, Ltd. Directors: Marc J. Gabelli See above Patrick Salvisberg (6) See above Marco Sampelligrani (7) See above Anthonie C. Van Ekris See below Lynch Corporation, 50 Kennedy Plaza, Suite 1250, Providence, RI 02903 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 and Chief Executive Officer Avrum Gray Gbar Limited Partnership 440 South LaSalle, Suite 2900 Chicago, IL 60605 Officers:

Ralph R. Papitto See above Mario J. Gabelli See above Richard E. McGrail President and Chief Operations Officer Raymond H. Keller Vice President and Chief Financial Officer 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 and CEO Lynch Corporation 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 Interactive 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 Robert E. Dolan Chief Financial Officer John Fikre Vice President - Corporate Development, General Counsel, and Secretary

Brighton Communications Corporation 401 Theodore Fremd Avenue Rye, NY 10580 Directors: Robert E. Dolan See above - Lynch Interactive Corporation John Fikre See above - Lynch Interactive Corporation Officers: Robert E. Dolan President, Controller, Tresurer and 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 Carmine Ceraolo See above - Lynch Corporation Mary J. Carroll See above - Lynch Corporation Eugene P. Connell See above - Lynch Corporation Officers: Jack W. Keen Chairman and President Dr. Brian E. Gordon Vice President Charles M. Baxter Senior Vice President - Operations Mary Beth Baxter Secretary & Treasurer 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 Carmine P. 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 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 Officers: Jack W. Keen President Mary Beth Baxter Treasurer and Assistant Secretary Robert E. Dolan Vice President and Controller (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)

	SHARES PURCHASED	AVERAGE
DATE	SOLD(-)	PRICE(2)

COMMON STOCK-GAYLORD ENTMT CO NEW

GAMCO INVESTORS, INC.	F 000	0.6 1.000
5/15/02	5,800	26.1983
5/15/02 5/15/02	5,000 2,500	26.1950 26.1308
5/15/02	300	26.0800
5/14/02	300	26.1625
5/14/02	5,000	26.1310
5/13/02	2,000	26.0465
5/10/02	2,000	25.9765
5/08/02	300	26.5400
5/02/02	1,000	27.5400
5/01/02	6,000	27.6417
5/01/02	500-	26.8780
5/01/02	10,000-	*DO
5/01/02	12,000	27.5833
5/01/02	4,300	27.4433
5/01/02	2,000	27.6445
4/30/02	400	26.4000
4/30/02	700	26.8171
4/26/02	400-	*DO
4/25/02	3,500	27.4797
4/25/02	3,000	27.4733
4/25/02	2,000	27.4380
4/24/02	500	27.4500
4/24/02	5,000	27.3552
4/24/02	2,000	27.7075
4/23/02	5,000	27.4522
4/22/02	1,000	27.4720
4/19/02	500	28.5000
4/18/02	1,000	28.5000
4/15/02	1,300	28.8815
4/15/02	15,000	28.9864
4/15/02 4/15/02	2,000	28.9864 28.7923
4/15/02	3,000- 2,000	28.5325
4/09/02	1,000	25.8710
4/08/02	2,000	25.4995
4/05/02	6,000-	*DO
4/03/02	2,000	25.2390
4/03/02	300-	25.6000
4/02/02	1,500	26.3900
4/01/02	10,000	26.4996
4/01/02	200-	26.4200
4/01/02	800	26.8500
3/28/02	500	26.7500
3/28/02	1,000-	26.7100
3/28/02	1,000	26.8800
3/28/02	500	26.8700
3/26/02	5,000	26.6506
3/26/02	500	26.6920
3/26/02	1,000	26.6300
3/25/02	1,500	26.6027
3/25/02	300	26.4800
3/25/02	5,000	26.4610
3/22/02	400	26.1425
3/22/02	2,500	26.1853
3/22/02	5,000- 400-	26.1436
3/22/02		26.1425
3/20/02 GABELLI FUNDS, LLC.	500	25.6900
GABELLI FUNDS, LLC. GABELLI SMALL CAP GROWTH	FIIND	
5/02/02	5,000	27.4992
4/08/02	4,500	25.4907
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- (1) UNLESS OTHERWISE INDICATED, ALL TRANSACTIONS WERE EFFECTED ON THE NYSE.
- (2) PRICE EXCLUDES COMMISSION.
- (\*) RESULTS IN CHANGE OF DISPOSITIVE POWER AND BENEFICIAL OWNERSHIP.