

SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934 (Amendment No. 31)

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) 921-7732

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

<u>February 3, 2009</u>
(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 $\S\S$ 240.13d-1(e), 240.13d-1(f) or 240.13d-1(g), check the following box .

CUSIP N	10.367905106				
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 m	ember of a grou	(SEE INSTRUCTIONS)	(a)	
	•• •		,	`,	
	(b)				
	(-)				
3	C				
3	SEC USE ONLY				
4	Source of funds (SEE INSTRUCT				
	00-Funds of investment advisor	ry clients			
- 5	Check box if disclosure of legal p	roceedings is req	nired pursuant to items 2 (d) or 2 (e)		
6	CITIZENSHIP OR PLACE OF ORGANIZATI	ION			
U	New York	ION			
	New Tork				
			0		
	Number Of	: 7	Sole voting power		
	_	:			
	Shares	:	1,121,370 (Item 5)		
		<u>:</u>			
	BENEFICIALLY	: 8	SHARED VOTING POWER		
		:			
	OWNED	:	None		
		<u>:</u>			
	By Each	: 9	Sole dispositive power		
		:			
	REPORTING	:	1,121,370 (Item 5)		
		:			
	Person	:10	SHARED DISPOSITIVE POWER		
		:			
	$\mathbf{W}_{\mathbf{ITH}}$:	None		
		:			
11	AGGREGATE AMOUNT BENEFICIALLY OF	WNED BY EACH REP	ORTING PERSON		
	1,121,370 (Item 5)				
12		(11)			
12	CHECK BOX IF THE AGGREGATE AMOUNT	NT IN ROW (11) EX	LUDES CERTAIN SHARES		
	(SEE INSTRUCTIONS)				
13	Percent of class represented by amount in row (11)				
	2.74%				
14	Type of reporting person (SEE IN	ICTRICTIONS			
14	IA	131 KUC11UNS			
	IA.				

CUSIP N	No. 367905106				
1	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 m	ember of a grou	p (SEE INSTRUCTIONS)	(a)	
	(b)				
3	SEC USE ONLY				
4	Source of funds (SEE INSTRUCT 00-Funds of investment advisory				
5	Check box if disclosure of legal pr	roceedings is re	uired pursuant to items 2 (d) or 2 (e)		
6	CITIZENSHIP OR PLACE OF ORGANIZATI New York	ON			
	Number Of	: 7	Sole voting power		
	Shares	:	4,350,359 (Item 5)		
	BENEFICIALLY	: 8	SHARED VOTING POWER		
	OWNED	:	None		
	By Each	: 9	SOLE DISPOSITIVE POWER		
	REPORTING	:	4,350,359 (Item 5)		
	Person	:10	SHARED DISPOSITIVE POWER		
	With	:	None		
11	Aggregate amount beneficially ov	WNED BY EACH RE	ORTING PERSON		
	4,350,359 (Item 5)				
12	CHECK BOX IF THE AGGREGATE AMOUN (SEE INSTRUCTIONS)	NT IN ROW (11) EX	CLUDES CERTAIN SHARES		
13	PERCENT OF CLASS REPRESENTED BY A	MOUNT IN ROW (1			
	10.63%				
14	Type of reporting person (SEE IN IA, CO	STRUCTIONS			
			3		

CUSIP N	o. 367905106						
1	Names of reporting persons I.R.S. identification nos. of above Gabelli Securities, Inc. No. 13-3379374	E PERSONS (ENTITIE	S ONLY)	I.D.			
2	Check the appropriate box if a n	nember of a grou	p (SEE INSTRUCTIONS)	(a)			
	(b)						
3	Sec use only						
4	Source of funds (SEE INSTRUC 00-Client Funds	TIONS)					
5	Check box if disclosure of legal p	proceedings is re	quired pursuant to items 2 (d) or 2 (e)				
6	CITIZENSHIP OR PLACE OF ORGANIZATE Delaware	ITON					
	Number Of	: 7	Sole voting power				
	Shares	:	3,000 (Item 5)				
	BENEFICIALLY	: 8	Shared voting power				
	OWNED	:	None				
	Ву Еасн	: 9 : 9	Sole dispositive power				
	REPORTING	:	3,000 (Item 5)				
	Person	:10	Shared dispositive power				
	Wiтн	:	None				
11	Aggregate amount beneficially of	OWNED BY EACH RE	PORTING PERSON				
	3,000 (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 I HC, CO, IA	NSTRUCTIONS)				

CUSIP I	No. 367905106						
1	Names of reporting persons I.R.S. identification nos. of above GGCP,	PERSONS (ENTITIES	ONLY)				
	Inc.			I.I			
2	No. 13-3056041 Check the appropriate box if a more	ember of a grou	(SEE INSTRUCTIONS)	(a)			
	(b)						
3	SEC USE ONLY	SEC USE ONLY					
4	Source of funds (SEE INSTRUCT None	Source of funds (SEE INSTRUCTIONS) None					
5	Check box if disclosure of legal pr	roceedings is req	nired pursuant to items 2 (d) or 2 (e)				
6	CITIZENSHIP OR PLACE OF ORGANIZATI	ON					
	New York						
	Number Of	: 7	Sole voting power				
	Shares	:	None				
	Beneficially	: 8	SHARED VOTING POWER				
	Owned	:	None				
	Ву Еасн	: 9	SOLE DISPOSITIVE POWER				
	REPORTING	:	None				
	Person	:10	SHARED DISPOSITIVE POWER				
	Wiтн	:	None				
11	Aggregate amount beneficially ov	WNED BY EACH REP	ORTING PERSON				
	None						
12	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS) X						
13	PERCENT OF CLASS REPRESENTED BY A	MOUNT IN ROW (11					
	0.00%						
14	Type of reporting person (SEE IN HC, CO	STRUCTIONS					

CUSIP N	No. 367905106					
1	Names of reporting persons I.R.S. identification nos. of above GAMCO Investors,	E PERSONS (ENTITIE	only)			
	Inc. 4007862			I.D. No. 13-		
2	Check the appropriate box if a m	Check the appropriate box if a member of a group (SEE INSTRUCTIONS)				
	(b)					
3	SEC USE ONLY					
4	Source of funds (SEE INSTRUCTION None	TIONS)				
5	Check box if disclosure of legal p	roceedings is rec	uired pursuant to items 2 (d) or 2 (e)			
6	CITIZENSHIP OR PLACE OF ORGANIZAT New York	ION				
	Number Of	: 7	Sole voting power			
	Shares	:	None			
	BENEFICIALLY	: 8	SHARED VOTING POWER			
	OWNED	:	None			
	Ву Еасн	: 9	Sole dispositive power			
	REPORTING	:	None			
	Person	:10	SHARED DISPOSITIVE POWER			
	With	:	None			
11	Aggregate amount beneficially o	WNED BY EACH REI	ORTING PERSON			
	None					
12	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS) X					
13	PERCENT OF CLASS REPRESENTED BY A	AMOUNT IN ROW (1)			
	0.00%					
14	Type of reporting person (SEE IN HC, CO	NSTRUCTIONS				
			6			

CUSIP N	o. 367905106					
1	Names of reporting persons I.R.S. identification nos. of above Mario J. Gabelli					
2	2 Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a)					
	(b)					
3	SEC USE ONLY					
4	Source of funds (SEE INSTRUC None	TIONS)				
5	Check box if disclosure of legal p	proceedings is rec	uired pursuant to items 2 (d) or 2 (e)			
6	CITIZENSHIP OR PLACE OF ORGANIZATE USA	TION				
	Number Of	: 7	Sole voting power			
	Shares	:	None (Item 5)			
	BENEFICIALLY	: 8	SHARED VOTING POWER			
	Owned	:	None			
	Ву Еасн	: 9	Sole dispositive power			
	REPORTING	:	None			
	PERSON	:10	SHARED DISPOSITIVE POWER			
	\mathbf{W} ITH	:	None (Item 5)			
11	Aggregate amount beneficially o	OWNED BY EACH RE	ORTING PERSON			
	None (Item 5)					
12	CHECK BOX IF THE AGGREGATE AMOU (SEE INSTRUCTIONS) X	INT IN ROW (11) EX	ELUDES CERTAIN SHARES			
13	PERCENT OF CLASS REPRESENTED BY	AMOUNT IN ROW (1)			
	0.00%					
14	Type of reporting person (SEE II IN	NSTRUCTIONS				

Item 1. <u>Security and Issuer</u>

This Amendment No. 31 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. <u>Identity and Background</u>

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 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: GGCP, Inc. ("GGCP"), 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"), and Mario Gabelli. Those of the foregoing persons signing this Schedule 13D are hereafter referred to as the "Reporting Persons". GGCP makes investments for its own account and 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. As a part of its business, GSI may purchase or sell securities for its own account. It is the immediate parent of Gabelli & Company. GSI is the general partner or investment manager of a number of funds or partnerships, including Gabelli Associates Fund, Gabelli Associates Fund II, Gabelli Associates Limited, ALCE Partners, L.P., and Gabelli Multimedia Partners, L.P. GSI and Marc Gabelli own 45% and 55%, respectively, of Gabelli Securities International Limited ("GSIL"). GSIL provides investment advisory services to offshore funds and accounts. GSIL is an investment advisor of Gabelli International Gold Fund Limited, Gabelli European Partners, Ltd., and Gabelli Global Partners, Ltd.

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 presently provides discretionary managed account 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 Comstock Strategy 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 M&A Fund, The Gabelli SRI Fund, Inc. and The Gabelli Healthcare & Wellness Rx Trust (collectively, the "Funds"), which are registered investment companies.

GBL is the largest shareholder of Teton Advisors, an investment adviser registered under the Advisers Act, which provides discretionary advisory services to The GAMCO Westwood Mighty Mitessm Fund, The GAMCO Westwood Income Fund, The GAMCO Westwood Small Cap Fund and B.B. Micro-Cap Growth 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, Gabelli International II 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 Gabelli Wilson is the President of the Foundation.

Mario Gabelli is the majority stockholder, Chief Executive Officer and a director of GGCP and Chairman and Chief Executive Officer of GBL.

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 New York 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.

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

Item 4. <u>Purpose of Transaction</u>

Item 4 to Schedule 13D is amended, in pertinent part, as follows:

On February 3, 2009, GAMCO sent a letter to the Issuer announcing its intention to nominate Glenn Angiolillo, J. Peter Kline and Robert S. Prather, Jr. for election to the Issuer's Board of Directors at the Issuer's 2009 annual shareholders meeting.

Item 5. <u>Interest In Securities Of The Issuer</u>

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 5,474,729 shares, representing 13.38% of the 40,906,810 shares outstanding as reported in the Issuer's most recent Form 10-O for the quarter ended September 30, 2008. The Reporting Persons beneficially own those Securities as follows:

Name	Shares of Common Stock	% of Class of Common
Gabelli Funds	1,121,370	2.74%
GAMCO	4,350,359	10.63%
GSI	3,000	0.01%

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 176,500 of its reported shares, (ii) with respect to the 230,000 shares of Common Stock owned by the Gabelli Small Cap Growth Fund, the 155,000 shares held by the Gabelli Value Fund, the 20,000 shares held by the Gabelli Woodland Small Cap Value Fund, the 1,000 shares held by the Gabelli SRI Fund, the 200,000 shares held by the Gabelli Equity Trust, the 360,000 shares held by the Gabelli Asset Fund, the 60,000 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: February 3, 2009

GGCP, INC.

MARIO J. GABELLI

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

GABELLI FUNDS, LLC

By:/s/ Bruce N. Alpert

Bruce N. Alpert Chief Operating Officer – Gabelli Funds, LLC

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.

 $\label{lem:vice President-Gabelli Securities, Inc.} Vice \ President-Gabelli \ Securities, Inc.$

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) of this Schedule 13D.

GGCP, Inc. Directors:

Vincent J. Amabile Business Consultant

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.

Matthew R. Gabelli Vice President – Trading

Gabelli & Company, Inc. One Corporate Center Rye, New York 10580

Charles C. Baum Secretary & Treasurer

United Holdings Co., Inc. 2545 Wilkens Avenue Baltimore, MD 21223

Douglas R. Jamieson See below

Joseph R. Rindler, Jr. Account Executive for GAMCO Asset Management Inc.

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

Verizon Communications

Vincent Capurso Vice President Taxes, Barnes & Noble, Inc.

Vincent S. Tese Former Director GAMCO Investors, Inc.

Michael Gabelli Director

Officers:

Mario J. Gabelli Chief Executive Officer and Chief Investment Officer

Michael G. Chieco Chief Financial Officer, Secretary

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

Reno, NV 89501

Richard L. Bready

Chairman and Chief Executive Officer
Nortely, Inc.

Nortek, Inc. 50 Kennedy Plaza Providence, RI 02903

Mario J. Gabelli See above

John D. Gabelli Senior Vice President

Eugene R. McGrath Former Chairman and Chief Executive Officer

Consolidated Edison, Inc.

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

Jeffrey M. Farber 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 Investment Officer – Value Portfolios

Jeffrey M. Farber

President

Chief Financial Officer

Chistopher J. Michailoff

General Counsel and Secretary

Gabelli Funds, LLC Officers:

Douglas R. Jamieson

Mario J. Gabelli

Chief Investment Officer – Value Portfolios

Bruce N. Alpert

Executive Vice President and Chief Operating Officer

Agnes Mullady

Vice President and President Closed-End Fund Division

Teton Advisors, Inc.

Directors:

Bruce N. Alpert Chairman

Douglas R. Jamieson

See above

Nicholas F. Galluccio

Chief Executive Officer and President

Alfred W. Fiore

See below

Edward T. Tokar

Beacon Trust

Senior Managing Director 333 Main Street Madison, NJ 07940

Officers:

Bruce N. Alpert

See above

Nicholas F. Galluccio

See above

Jeffrey M. Farber

Chief Financial Officer

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

Douglas R. Jamieson

President

Officers:

Douglas R. Jamieson

See above

Christopher J. Michailoff

Secretary

Kieran Caterina

Chief Financial Officer

Gabelli & Company, Inc.

Directors:

James G. Webster, III

Chairman & Interim President

Irene Smolicz

Senior Trader Gabelli & Company, Inc.

Officers:

James G. Webster, III

Bruce N. Alpert

See Above

Vice President - Mutual Funds

Diane M. LaPointe Controller/Financial and Operations Principal

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 ENTERTAINMENT CO.

$C \land M C \cap$	ASSET MANAGEMENT IN	IC

MCO ASSET N		
2/02/09	500	9.7840
1/30/09 1/30/09	800- 200	10.5000 10.5690
1/28/09	5,000	11.8500
1/28/09	4,000	11.7800
1/28/09	1,000	11.8000
1/26/09	2,000	11.2730
1/20/09	15,000	11.3569
1/16/09 1/15/09	1,500- 900-	11.4440 *DO
1/13/09	500- 500-	11.6300
1/13/09	300	12.3700
1/12/09	1,000	11.9720
1/08/09	300-	12.7566
1/06/09	1,400	13.3278
1/05/09	10,000-	12.8802
1/05/09 1/05/09	800 200-	12.8800 *DO
1/03/09	300-	*DO
1/02/09	700-	12.1043
1/02/09	500	12.2092
1/02/09	5,000	12.1577
1/02/09	30,800	12.1045
1/02/09	4,000	11.9143
1/02/09 12/31/08	1,000 300-	11.4336 10.8122
12/31/08	500-	10.8340
12/31/08	300-	*DO
12/31/08	700-	10.9543
12/30/08	450-	10.0032
12/30/08	500-	10.0000
12/30/08	400-	9.8400
12/30/08 12/30/08	3,700- 600-	10.0305 10.0110
12/29/08	900-	9.7247
12/29/08	1,200-	*DO
12/29/08	6,900-	9.7327
12/26/08	400	10.4675
12/26/08	300-	10.3533
12/24/08 12/24/08	2,300- 6,100-	10.3000 10.2484
12/24/08	6,700-	10.2464
12/24/08	1,300-	10.2920
12/24/08	1,000-	10.3200
12/24/08	4,000-	10.3013
12/23/08	300-	10.5340
12/23/08	300-	10.1868
12/23/08 12/23/08	300 1,500	10.5099 10.7700
12/23/08	2,000-	11.1500
12/23/08	400-	11.0625
12/23/08	300-	11.0000
12/23/08	3,700-	10.6493
12/23/08	32,500-	10.5987
12/23/08 12/23/08	3,000- 2,100-	10.5733 10.5500
12/23/08	2,100-	10.5500
12/23/08	300-	10.5100
12/23/08	800-	10.5113
12/22/08	500	10.9449
12/22/08	3,500	11.0000
12/22/08 12/22/08	200- 11,600-	11.0000 10.9870
12/22/08	14,000-	10.9450
12/22/08	49,608-	10.7495
12/22/08	500-	10.9342
12/19/08	10,466-	12.1449
12/18/08	1,000-	11.3100
12/18/08	3,000-	12.3140
12/18/08 12/17/08	400- 2,000-	*DO 11.9235
12/17/08	1,200-	11.6740
12/17/08	500	12.0300
12/16/08	33,640-	11.0556
12/16/08	400-	11.0600
12/15/08	50,424-	11.7275
12/15/08 12/15/08	2,000- 2,000	12.9499 12.9624
12/15/08	500	10.0200
12/15/08	2,000-	13.0025
12/12/08	800-	8.9162
12/12/08	500-	8.7500
12/12/08	500 10.050	8.5000
12/12/08	10,050-	8.8607

12/11/08	600-	*DO			
12/11/08	1,000-	9.8310			
12/10/08	5,000	10.4023			
12/09/08	2,900	10.9000			
12/09/08	1,600-	10.5444			
12/09/08	1,000-	10.5000			
12/08/08	10,000	9.4658			
12/08/08	1,000	9.1300			
12/08/08	500-	9.0000			
12/08/08	2,800	8.8225			
12/08/08	1,000	10.5999			
12/08/08	3,000	9.4658			
12/05/08	1,500	8.0660			
12/05/08	400-	8.4088			
12/05/08	500	8.0100			
12/04/08	300	8.7690			
12/04/08	600-	8.6000			
12/04/08	1,420-	8.7863			
12/03/08	800-	8.1558			
12/03/08	19,200	8.4115			
12/03/08	1,000	8.6400			
12/03/08	800-	8.4640			
GABELLI FUNDS, LLC.					
THE GABELLI SI	RI FUND IN	C.			
12/29/08	1,000-	9.6230			
GABELLI VALUI	E FUND				
12/15/08	15,000-	12.5571			
12/11/08	5,000-	9.3978			
GABELLI SMALI	L CAP GRO	WTH FUND			
1/28/09	5,000	11.7554			
GABELLI GLOBA	AL MULTIN	IEDIA TRUST			
12/29/08	10,000-	9.6489			
12/15/08	5,000-	11.4140			
12/08/08	5,000-	10.4944			
GABELLI ASSET	FUND				
12/22/08	5,000-	10.9727			
GABELLI ENTER	RPRISE M&	A FUND			
1/22/09	10,000	11.0895			
12/08/08	5,000	9.4658			
GABELLI CAPIT	AL ASSET I	FUND			
1/02/09	6,000	11.6503			
12/08/08	6,000-	9.9823			

- (1) UNLESS OTHERWISE INDICATED, ALL TRANSACTIONS WERE EFFECTED ON THE NYSE.
- (2) PRICE EXCLUDES COMMISSION.
- (*) RESULTS IN CHANGE OF DISPOSITIVE POWER AND BENEFICIAL OWNERSHIP.