

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934 (Amendment No. 3)

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

July 14, 1998
(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 which is the subject of this Schedule 13D, and is filing this Schedule because of Rule 13d-1(b)(3) or (4), check the following box [].

CUSIP No. 367905106

13D

(1) NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)
Gabelli Funds, Inc. I.D. No. 13-3056041

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP:

(a) /___/

(b) /___/

(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

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

:	(7) SOLE VOTING POWER
:	587,601 (Item 5)
:	
:	(8) SHARED VOTING POWER
:	None (Item 5)
:	
:	(9) SOLE DISPOSITIVE POWER
:	587,601 (Item 5)
:	
:	(10) SHARED DISPOSITIVE POWER
:	None (Item 5)

(11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

(12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW 11
EXCLUDES CERTAIN SHARES*

/ x /

(13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 11
1.80%

(14) TYPE OF REPORTING PERSON*
HC, IA, CO

*SEE INSTRUCTIONS BEFORE FILLING OUT!

(1) NAMES OF REPORTING PERSONS
 I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)
 GAMCO Investors, Inc. I.D. No. 13-2951242

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP:

(a)

(b)

(3) SEC USE ONLY

(4) SOURCE OF FUNDS*
 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

	:	(7) SOLE VOTING POWER
	:	2,403,691 (Item 5)
	:	
	:	(8) SHARED VOTING POWER
	:	None
	:	
NUMBER OF SHARES BENEFICIALLY	:	(9) SOLE DISPOSITIVE
OWNED BY EACH REPORTING	:	POWER
PERSON WITH	:	2,464,023 (Item 5)
	:	
	:	(10) SHARED DISPOSITIVE
	:	POWER
	:	None

(11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
 2,464,023 (Item 5)

(12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW 11
 EXCLUDES CERTAIN SHARES*

(13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 11
 7.51%

(14) TYPE OF REPORTING PERSON*
 IA, CO

*SEE INSTRUCTIONS BEFORE FILLING OUT!

(1) NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)
Gemini Capital Management Limited

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP:

(a) / /
(b) / /

(3) SEC USE ONLY

(4) SOURCE OF FUNDS*
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
Bermuda

	:	(7) SOLE VOTING POWER
	:	10,000 (Item 5)
	:	
	:	(8) SHARED VOTING POWER
	:	None
	:	
NUMBER OF SHARES BENEFICIALLY	:	(9) SOLE DISPOSITIVE
OWNED BY EACH REPORTING	:	POWER
PERSON WITH	:	10,000 (Item 5)
	:	
	:	(10) SHARED DISPOSITIVE
	:	POWER
	:	None

(11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
10,000 (Item 5)

(12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW 11
EXCLUDES CERTAIN SHARES* / /

(13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 11
0.03%

(14) TYPE OF REPORTING PERSON*
CO

*SEE INSTRUCTIONS BEFORE FILLING OUT!

(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:

(a) / /
(b) / /

(3) SEC USE ONLY

(4) SOURCE OF FUNDS*
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

	:	(7) SOLE VOTING POWER
	:	None (Item 5)
	:	
	:	(8) SHARED VOTING POWER
	:	None
	:	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	:	(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* / /

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

(14) TYPE OF REPORTING PERSON*
IN

*SEE INSTRUCTIONS BEFORE FILLING OUT!

(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:

(a) / /
(b) / /

(3) SEC USE ONLY

(4) SOURCE OF FUNDS*
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

	:	(7) SOLE VOTING POWER
	:	None (Item 5)
	:	
	:	(8) SHARED VOTING POWER
	:	None
	:	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	:	(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*
IN

*SEE INSTRUCTIONS BEFORE FILLING OUT!

Item 1. Security and Issuer

This Amendment No. 3 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") 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 Funds, Inc. ("GFI"), 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"), 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".

GAMCO, a wholly-owned subsidiary of GFI, 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.

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.

GSI, a majority-owned subsidiary of GFI, is a Delaware corporation which as a part of its business regularly purchases and sells securities for its own account. It is the immediate parent of Gabelli & Company.

GFI is the ultimate parent company for a variety of companies engaged in the securities business, each of which is named above. In addition, GFI is an investment adviser registered under the Advisers Act. GFI is an investment adviser 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. and The Gabelli Global Interactive Couch Potato Fund (collectively, the "Funds"), which are registered investment companies.

Gabelli Advisers, Inc. ("Gabelli Advisers"), a Delaware corporation, is an investment adviser which provides discretionary advisory services to The Gabelli Westwood Mightysm Mites Fund.

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

GPP, a New York limited partnership, is a limited partnership whose primary business purpose is investing in securities. MJG Associates is the general partner of GPP, and Mario Gabelli is 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 director and Chairman of the Board of Directors of GIL II. Marc Gabelli is a portfolio manager for GIL II.

ALCE is a Delaware 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 a Delaware 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.

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. Marc Gabelli is a portfolio manager for LDC.

MJG Associates, a Connecticut corporation, 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.

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

Lynch, an Indiana corporation, is a diversified public company traded on the American Stock Exchange. Its subsidiaries are engaged in communications, services, and manufactured pro-

ducts. Spinnaker, a Delaware subsidiary of Lynch, is also a public company and its stock is traded through the NASDAQ System. Spinnaker is a diversified manufacturing firm with major subsidiaries in specialty adhesive-backed materials business. Another of Lynch's subsidiaries, Western New Mexico, provides telephone services in a service area in Southwestern New Mexico. Inter-Community, which is also a subsidiary of Lynch, provides local telephone services in an area 40 miles west of Fargo, North Dakota. Lynch and Spinnaker 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 (not in the case of Western New Mexico) and are not engaged in the business of investing, reinvesting, or trading in securities. Mario Gabelli is Chairman of Lynch and beneficially owns approximately 23% of the shares of common stock of Lynch.

Mario Gabelli is the majority stockholder and Chairman of the Board of Directors and Chief Executive Officer of GFI and the Chief Investment Officer for each of the Reporting Persons other than Gemini, LDC and GIL II. GFI, in turn, is the sole stockholder of GAMCO. GFI is also the majority stockholder of GSI and the largest shareholders 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.

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

GFI, 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 10580-1434. GPP is a New York limited partnership 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 10580-1434. GAL and GIL are corporations organized under the laws of the British Virgin Islands having their principal business office at c/o MeesPierson (Cayman) Limited, British American Centre, Dr. Roy's Drive-Phase 3, George Town, 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. Gemini is a Bermuda corporation with 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 principal 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.

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

(d) and (e) - On December 8, 1994, the SEC instituted and simultaneously accepted offers for the settlement of an administrative proceeding against Gabelli & Company and GAMCO. The order instituting the proceeding included a finding, which Gabelli & Company and GAMCO neither admitted nor denied, that they failed to implement and maintain policies and procedures reasonably designed to prevent the misuse of material, nonpublic information by not specifically addressing the special circumstances that arose from their affiliation with Lynch Corporation, a public company. To resolve this matter, Gabelli & Company and GAMCO agreed to cease and desist from violating Section 15(f) of the 1934 Act and Section 204A of the Advisers Act, respectively. They further agreed to each pay a civil penalty in the amount of \$50,000, and to retain, and adopt the recommendations of, an independent consultant regarding their Section 15(f) and Section 204A policies and procedures.

(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 \$11,703,393 to purchase the additional Securities reported as

beneficially owned in Item 5 below since the most recent filing on Schedule 13D. GAMCO and GFI used approximately \$6,769,161 and \$4,767,857, 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. Gemini used approximately \$166,375 of client funds to purchase the additional Securities reported by it.

Item 5. Interest In Securities Of The Issuer

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

(a) The aggregate number and percentage of Securities to which this Schedule 13D relates is 3,061,624 shares, representing 9.33% of the 32,806,085 shares outstanding as reported by the Issuer on March 31, 1998. The Reporting Persons beneficially own those Securities as follows:

Name	Shares of Common Stock	% of Class of Common
GFI:		
As Principal	0	0.00%
As Agent	587,601	1.80%
GAMCO:		
As Principal	0	0.00%
As Agent	2,464,023	7.51%
Gemini:	10,000	0.03%
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. GFI is 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 Investors, Inc. does not have the authority to vote 60,332 of the reported shares, (ii) GFI 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 Mr. Gabelli and GFI 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 knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: July 16, 1998

MARIO J. GABELLI

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

GABELLI FUNDS, INC.

By: _____
James E. McKee
General Counsel

GAMCO INVESTORS, INC.

By: _____
Douglas R. Jamieson
Executive Vice President

GEMINI CAPITAL MANAGEMENT LIMITED

By: _____
Marc J. Gabelli
Director
by: James E. McKee
Attorney-in-Fact

MARC J. GABELLI

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

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 Funds, Inc., 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 Funds, Inc.

Directors:

Mario J. Gabelli*

Richard B. Black

Chairman ECRM; Director of Oak Technology, Inc.; 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
2545 Wilkens Avenue
Baltimore, MD 21223

Dr. Eamon M. Kelly

President
Tulane University
218 Gibson Hall
6823 St. Charles Avenue
New Orleans, LA 70118

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

David K. Sandie

Executive Vice President, Chief Operating Officer and Chief Financial Officer

Stephen G. Bondi

Executive Vice President-Finance and Administration

James E. McKee

Vice President, General Counsel and Secretary

* Mr. Gabelli is the Chief Executive Officer and Chief Investment Officer of Gabelli Funds, Inc. and of GAMCO Investors, Inc.; Director/Trustee of all registered investment companies advised by Gabelli Funds, Inc.; Chairman and Chief Executive Officer of Lynch Corporation; Director of East/West Communications, Inc.

GAMCO Investors, Inc.

Directors:

Mario J. Gabelli
Douglas R. Jamieson
Joseph R. Rindler, Jr.
Regina M. Pitaro
David K. Sandie
F. William Scholz, II

Officers:

Mario J. Gabelli	Chief Executive Officer and Chief Investment Officer
Joseph R. Rindler, Jr.	Chairman
Douglas R. Jamieson	Executive Vice President
Stephen G. Bondi	Vice President
James E. McKee	Vice President, General Counsel and Secretary

Gabelli Advisers, Inc.

Directors:

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

Officers:

Bruce N. Alpert	Chief Operating Officer
Stephen G. Bondi	Vice President
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
David K. Sandie	See above
Joseph R. Rindler, Jr.	See above

Officers:

Gary P. Watson	Executive Vice President, Chief Financial and Admin- istrative Officer
Stephen G. Bondi	Vice President
James E. McKee	Secretary

Gabelli & Company, Inc.

Directors:

James G. Webster, III	Chairman
Stephen G. Bondi	See above
Donald C. Jenkins	Director of Research

Officers:

James G. Webster, III	Chairman
Stephen G. Bondi	Vice 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 Funds, Inc.
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Officers:

Mario J. Gabelli	Chairman and Chief Investment Officer
Stephen G. Bondi	Vice President

Gabelli Associates Limited

Directors:

Mario J. Gabelli	See above-Gabelli Funds, Inc.
MeesPierson (Cayman) Limited	British American Centre Dr. Roy's Drive- Phase 3 Georgetown, Grand Cayman Cayman Islands, British West Indies

Officers:

Mario J. Gabelli	Chief Investment Officer
Kevin Bromley	Vice President, Treasurer and Assistant Secretary
Sandra Wight	Secretary and Assistant Treasurer

Gabelli International Limited

Directors:

Mario J. Gabelli	See above-Gabelli Funds, Inc.
MeesPierson (Cayman) Limited	British American Centre Dr. Roy's Drive- Phase 3 Georgetown, Grand Cayman Cayman Islands, British West Indies

Officers:

Kevin Bromley	Vice President, Treasurer, and Assistant Secretary MeesPierson (Cayman) Limited British American Centre Dr. Roy's Drive- Phase 3 Georgetown, Grand Cayman Cayman Islands, British West Indies
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Sandra Wight

Secretary and Assistant Treasurer
Assistant Secretary
MeesPierson (Cayman) Limited
British American Centre
Dr. Roy's Drive- Phase 3
Georgetown, Grand Cayman
Cayman Islands, British West Indies

Gemini Capitial Management Ltd.

Directors:

Marc J. Gabelli	See above-Gabelli Funds, Inc.
Stephen G. Bondi	See Above-Gabelli Funds, Inc.
Michael A. Salatto	Controller, Gabelli Securities, Inc.
Michael J. Burns	Appleby, Spurling & Kempe Cedar House 41 Cedar Avenue Hamilton, HM12 Bermuda
Douglas Molyneux	Appleby, Spurling & Kempe Cedar House 41 Cedar Avenue Hamilton, HM12 Bermuda

Gabelli Fund, LDC

Directors:

Johann S. Wong	c/o Tremont (Bermuda) Limited Tremont House 4 Park Road Hamilton HM 11, Bermuda
Peter D. Anderson	Givens Hall Bank & Trust Genesis Building P.O. Box 2097 Grand Cayman, Cayman Islands BWI3459498141
Karl Otto Pohl	Sal Oppenheim Jr. & Cie Bockenheimer Landstrasse 20 D-6000 FRANKFURT AM MAIN Germany
Anthonie C. van Ekris	See below

Lynch Corporation
401 Theodore Fremd Avenue
Rye, NY 10580

Directors:

Paul J. Evanson	President Florida Light & Power Co.
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P.O Box 14000
700 Universe Blvd.
Juno Beach, Fl 33408

Mario J. Gabelli See above-Gabelli Funds, 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

Salvatore Muoio Principal
S. Muoio & Co., LLC
655 Third Avenue
New York, NY 10017

John C. Ferrara Chief Financial Officer
Golden Books Family Entertainment
888 Seventh Avenue
New York, NY 10106

David C. Mitchell Business Consultant
c/o Lynch Corporation
401 Theodore Fremd Ave
Rye, NY 10580

Officers:

Mario J. Gabelli Chairman and Chief Executive Officer
Robert E. Dolan Chief Financial Officer
Carmine Ceraolo Assistant Controller
Robert A. Hurwich Vice President-Administration,
Secretary and General Counsel

Spinnaker Industries, Inc.
600 N. Pearl Street
Suite 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

Robert E. Dolan See above Lynch Corporation

Anthonie C. van Ekris Chairman and Chief
Executive Officer
Balmac International, Inc.
61 Broadway
Suite 1900
New York, NY 10006

Frank E. Grzelecki President
Saugatuck
1 Canterbury Green
Stamford, CT 06901

Philip W. Colburn Chairman of the Board
Allen Telecom, Inc.
11611 San Vincente Blvd.
Suite 505
Los Angeles, CA 90049

Officers:

Ned N. Fleming, III President
Richard J. Boyle Chairman and Chief Executive Officer
Robert A. Hurwich Secretary
Mark A. Matteson Vice President, Corporate
Development
Craig Jennings Controller

Entoleter, Inc.
251 Welton Street
Hamden, CT 06517

Directors:

Ned N. Fleming, III See above-Spinnaker
Mark A. Matteson See above-Spinnaker
Robert Hladick See above Entoleter
Robert P. Wentzel See above Entoleter

James Fleming 230 Saugatuck Avenue, Unit 8
Westport, CT 06880

Officers:

Robert P. Wentzel President
Mark R. Matteson Vice President
Robert Hladick Controller & Secretary

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

Directors:

Jack C. 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

Eugene P. Connell See above-Lynch Corporation

Officers:

Jack C. Keen Chairman and President
Jack L. Bentley Executive Vice President
Dr. Brian E. Gordon Vice President
Charles M. Baxter Sr. Vice President-Operations
Mary Beth Baxter Secretary & Treasurer
Robert A. Hurwich Assistant Treasurer

Inter-Community Telephone Company
P.O. Box A
Nome, ND 58062

Directors:

Mary J. Carroll See above-Lynch Corporation
Robert E. Dolan See above-Lynch Corporation
Joseph H. Epel See above-Lynch Corporation
Robert A. Hurwich See above-Lynch Corporation
Eugene P. Connell See above-Lynch Corporation
Harry B. Snyder P.O. Box 131
Buffalo, ND 58011
Robert Snyder 200 Broadway South
Buffalo, ND 58011
Keith S. Anderson See above-Inter-Community Telephone
Company
Robert Reff See above-Inter-Community Telephone
Company

Officers:

Leone A. Nilsen President
Robert Snyder President
Robert Reff Vice President
Keith S. Anderson Secretary
Harry B. Snyder Treasurer
Joseph H. Epel Assistant Treasurer
Robert A. Hurwich Assistant Secretary

Lynch Telecommunications Corporation
401 Theodore Fremd Avenue
Rye, NY 10580

Directors:

Richard A. Kiesling 2801 International Lane
Suite 207
Madison, WI 53740
Robert E. Dolan See above-Lynch Corporation
Robert A. Snyder See above-Inter-Community
Telephone Company

Eugene P. Connell See above-Lynch Corporation

Officers:

Robert A. Hurwich Secretary

Joseph H. Epel Treasurer and
Assistant Secretary

Robert E. Dolan President, Controller, Assistant
Treasurer, and Assistant Secretary

Lynch Telephone Corporation
401 Theodore Fremd Avenue
Rye, NY 10580

Directors:

Robert E. Dolan Controller

Jack W. Keen President

Robert A. Hurwich See above-Lynch Corporation

Eugene P. Connell See above-Lynch Corporation

Officers:

Jack C. Keen Chairman

Jack W. Keen President

Robert A. Hurwich Secretary

Mary Beth Baxter Treasurer and
Assistant Secretary

Robert E. Dolan Controller

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			
GABELLI FUNDS, INC.			
THE GABELLI VALUE FUND, INC.			
	7/07/98	5,000	33.0500
	6/17/98	20,000	33.0500
	6/08/98	10,000	33.8000
THE GABELLI SMALL CAP GROWTH FUND			
	7/08/98	10,000	33.4250
THE GABELLI EQUITY TRUST, INC.			
	6/18/98	2,000	32.9875
THE GABELLI ASSET FUND			
	7/02/98	9,000	32.1125
	5/14/98	1,000	34.0500
THE GABELLI CAPITAL ASSET FUND			
	6/08/98	5,000	33.8000
GAMCO INVESTORS, INC.			
	7/09/98	5,000	33.5000
	6/26/98	5,000	32.3125
	6/17/98	5,000	32.9727
	6/16/98	10,000	32.9375
	6/10/98	5,000	33.6125
	5/19/98	2,000	34.0000
	5/18/98	2,000	34.0000
	5/15/98	3,200	34.1250
	5/14/98	2,800	33.9107
	7/14/98	25,000	33.5000
	7/14/98	5,000	33.5250
	7/14/98	4,000	33.6250
	7/13/98	1,500	33.5208
	7/13/98	666-	33.2500
	7/13/98	2,000	33.5000
	7/10/98	5,000	33.4375
	7/10/98	3,300	33.5000
	7/10/98	5,000	33.4575
	7/09/98	4,400	33.5000
	7/08/98	10,000	33.3750
	7/07/98	1,000	33.0000
	7/07/98	16,800	33.0952
	7/07/98	18,334	33.0636
	7/07/98	1,500	33.0625
	7/06/98	3,600	32.4514

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.			
	7/01/98	1,000	32.3750
	6/30/98	1,400	32.6250
	6/30/98	10,000	32.7500
	6/30/98	2,000	32.4500
	6/29/98	13,600	32.2500
	6/29/98	5,000	32.3125

6/29/98	2,000	32.4375
6/29/98	2,500	32.1875
6/23/98	500	32.4375
6/17/98	3,000	32.9727
6/16/98	11,165-	32.7778
6/15/98	200	33.2500
6/15/98	999-	33.2500
6/12/98	1,300	33.3750
6/11/98	3,700-	33.5507
6/11/98	1,300	33.6250
6/11/98	3,800	33.5493
6/11/98	500	33.3750
6/11/98	500-	33.5000
6/10/98	3,700	33.5507
6/05/98	1,500	33.7500
5/29/98	4,000	33.6563
5/29/98	1,000-	33.6250
5/28/98	2,000	33.5625
5/26/98	3,000	34.0000
5/26/98	1,667	34.0500
5/26/98	1,000	34.1250
5/21/98	1-	33.9400
5/21/98	2,500	33.8625
5/19/98	333-	34.0000
5/18/98	6,500	34.0000
5/15/98	2,000	34.1250
5/15/98	500	34.0250

(1) UNLESS OTHERWISE INDICATED, ALL TRANSACTIONS WERE EFFECTED ON THE NY STOCK EXCHANGE.

(2) PRICE EXCLUDES COMMISSION.