SEC Form 3

FORM 3

UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934
or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person[*] GAMCO INVESTORS, INC. ET AL (Last)　(First)　(Middle) ONE CORPORATE CENTER (Street) RYE　NY　10580 (City)　(State)　(Zip)	2. Date of Event Requiring Statement (Month/Day/Year) 05/31/2012	3. Issuer Name **and** Ticker or Trading Symbol GAYLORD ENTERTAINMENT CO /DE [GET]

4. Relationship of Reporting Person(s) to Issuer (Check all applicable)		5. If Amendment, Date of Original Filed (Month/Day/Year)
Director	X 10% Owner	
Officer (give title below)	Other (specify below)	6. Individual or Joint/Group Filing (Check Applicable Line) ☐ Form filed by One Reporting Person X Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Beneficially Owned

1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
Common Stock	4,500	I	By: Investment Partnership I[1]
Common Stock	2,000	I	By: Investment Partnership II[1]
Common Stock	7,000	I	By: Investment Partnership III[1]
Common Stock	8,000	I	By: Investment Partnership IV[1]
Common Stock	2,000	I	By: Investment Partnership V[1]
Common Stock	2,000	I	By: Investment Partnership VI[1]
Common Stock	20,000	I	By: Limited Partnership[1]
Common Stock	10,000	D[2]	
Common Stock	66,800	D[3]	

Table II - Derivative Securities Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)		3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)		4. Conversion or Exercise Price of Derivative Security	5. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	6. Nature of Indirect Beneficial Ownership (Instr. 5)
	Date Exercisable	Expiration Date	Title	Amount or Number of Shares			

1. Name and Address of Reporting Person[*] GAMCO INVESTORS, INC. ET AL   (Last)　(First)　(Middle)   ONE CORPORATE CENTER   (Street)   RYE　NY　10580   (City)　(State)　(Zip)

1. Name and Address of Reporting Person[*] GABELLI MARIO J   (Last)　(First)　(Middle)   C/O GAMCO INVESTORS, INC   ONE CORPORATE CENTER   (Street)   RYE　NY　10580

(City)	(State)	(Zip)

1. Name and Address of Reporting Person*

GGCP, INC.

(Last)	(First)	(Middle)

140 GREENWICH AVENUE

(Street)

GREENWICH	CT	06830

(City)	(State)	(Zip)

Explanation of Responses:

1. GAMCO Investors, Inc. has less than a 100% interest in this entity; GGCP, Inc. has less than a 100% interest in GAMCO Investors, Inc.; and Mario J. Gabelli has less than a 100% interest in GGCP, Inc. The amount of securities reported as beneficially owned reflects the total amount of securities held by this entity which is greater than the Reporting Persons' indirect pecuniary interests. The Reporting Persons hereby disclaim ownership of these securities in excess of their pecuniary interests.

2. These securities are owned by GGCP, Inc. GAMCO Investors, Inc. disclaims beneficial ownership in these securities and Mario J. Gabelli disclaims beneficial ownership in these securities except to the extent of his pecuniary interests.

3. These securities are owned by Mario J. Gabelli.

/s/ Douglas R. Jamieson, Attorney-In-Fact for MARIO J. GABELLI, GGCP, INC., and GAMCO INVESTORS, INC.   06/11/2012

** Signature of Reporting Person   Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

* If the form is filed by more than one reporting person, *see* Instruction 5 (b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.