GAYLORD ENTERTAINMENT CO /DE Form 3 March 20, 2009 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, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person <u>*</u> GAMCO INVESTORS, INC. ET AL			2. Date of Event Requiring Statement (Month/Day/Year) 03/18/2009	3. Issuer Name and Ticker or Trading Symbol GAYLORD ENTERTAINMENT CO /DE [- ·		
(Last)	(First)	(Middle)		4. Relationship of Reporting Person(s) to Issuer			5. If Amendment, Date Original Filed(Month/Day/Year)		
ONE CORPORATE CENTER,Â			(Check all applicable)						
	(Street)			Director Officer (give title below	cer Other		6. Individual or Joint/Group Filing(Check Applicable Line) Form filed by One Reporting Person		
RYE, NYA	10580						_X_ Form filed by More than One Reporting Person		
(City)	(State)	(Zip)	Table I - N	Non-Derivat	ive Securiti	ve Securities Beneficially Owned			
1.Title of Secu (Instr. 4)	rity		2. Amount o Beneficially (Instr. 4)		3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Na Owne (Instr	*		
Common St	ock		5,000		I <u>(1)</u>	By:]	Investment Partnership		
Reminder: Rep owned directly			ach class of securities benefic	ially S	EC 1473 (7-02	2)			
	inforı requi	mation conta red to respo	pond to the collection of ained in this form are not and unless the form displ MB control number.	t					

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

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

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Date	Expiration	Title	Amount or	Security	Direct (D)
Exercisable	Date		Number of		or Indirect
			Shares		(I)
					(Instr. 5)

Reporting Owners

Reporting Owner Name / Address	Relationships				
	Director	10% Owner	Officer	Other	
GAMCO INVESTORS, INC. ET AL ONE CORPORATE CENTER RYE, NY 10580	Â	ÂX	Â	Â	
GABELLI MARIO J C/O GAMCO INVESTORS, INC ONE CORPORATE CENTER RYE, NY 10580	Â	ÂX	Â	Â	
GGCP, INC. 140 GREENWICH AVENUE GREENWICH, CT 06830	Â	ÂX	Â	Â	

Signatures

/s/ Peter D. Goldstein, Attorney-In-Fact for MARIO J. GABELLI, GGCP, INC., and GAMCO INVESTORS, INC.

**Signature of Reporting Person

03/20/2009

Date

Explanation of Responses:

* 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).

(1) GAMCO Investors, Inc. ("GBL"). GGCP, Inc. and Mr. Mario J. Gabelli ceased to be Form 4 filers on November 18, 2004.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *See* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.