SKYLINE CORP Form SC 13D/A March 20, 2009

SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

SCHEDULE 13D

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

Skyline Corporation (Name of Issuer)

Common Stock (Title of Class of Securities)

_____ 830830105_____ (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)

March 20, 2009
(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 No. 830830105

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 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 : 7 Sole voting power

.

Shares : 546,720 (Item 5)

•

Beneficially : 8 Shared voting power

:

Owned: None

By Each : 9 Sole dispositive power

Reporting : 597,220 (Item 5)

:

Person :10 Shared dispositive power

:

With : None

:

11 Aggregate amount beneficially owned by each reporting person

597,220 (Item 5)

12 Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS)

Percent of class represented by amount in row (11)

7.12%

Type of reporting person (SEE INSTRUCTIONS) IA, CO

•	CI	JS	ΙP	N	O	83	RO	8	3	0	1 ()4	١

Names of reporting persons 1

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 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

Beneficially

Number Of : 7 Sole voting power

Shares 301,000 (Item 5)

: 8 Shared voting power

Owned None

By Each : 9 Sole dispositive power

Reporting 301,000 (Item 5)

Shared dispositive power Person :10

With None

11 Aggregate amount beneficially owned by each reporting person

301,000 (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)

3.59%

14 Type of reporting person (SEE INSTRUCTIONS)

IA

CUSIP No. 830830105

1 Names of reporting persons

I.R.S. identification nos. of above persons (entities only)

Teton Advisors, Inc.

I.D. No. 13-4008049

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

Delaware

Number Of : 7 Sole voting power

Shares 5,800 (Item 5)

Beneficially Shared voting power : 8

Owned None

:9 By Each Sole dispositive power

Reporting 5,800 (Item 5)

:10 Person

Shared dispositive power

With None

11 Aggregate amount beneficially owned by each reporting person

5,800 (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)

0.07%

14 Type of reporting person (SEE **INSTRUCTIONS**)

IA, CO

CUSIP No. 830830105 Names of reporting persons 1 I.R.S. identification nos. of above persons (entities only) GGCP, 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 : 7 Number Of Sole voting power : Shares None Beneficially : 8 Shared voting power Owned None : 9 By Each Sole dispositive power None Reporting Person :10 Shared dispositive power With 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) X 13 Percent of class represented by amount in row (11)

0.00%

Type of reporting person (SEE INSTRUCTIONS)
HC, CO

CUSIP No. 830830105 Names of reporting persons 1 I.R.S. identification nos. of above persons (entities only) GAMCO Investors, 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 : 7 Number Of Sole voting power : Shares None Beneficially : 8 Shared voting power Owned None : 9 By Each Sole dispositive power None Reporting Person :10 Shared dispositive power With 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) X

Percent of class represented by amount in row (11)

13

0.00%

Type of reporting person (SEE INSTRUCTIONS)
HC, CO