SKYLINE CORP Form SC 13D/A September 18, 2014

SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934 (Amendment No. 25)

Skyline Corporation (Name of Issuer)

Common Stock (Title of Class of Securities)

830830105

(CUSIP Number)

David Goldman GAMCO Investors, Inc. One Corporate Center Rye, New York 10580-1435 (914) 921-5000 (Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications)

<u>September 17, 2014</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 240.13d-1(e), 240.13d-1(f) or 240.13d-1(g), check the following box .

CUSIP No.	830830105 Names of reporting persons I.R.S. identification nos. of above persons (entities only) GAMCO Asset Management Inc. I.D. No. 13-4044521 Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a)
2	(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	: 420,200 (Item 5)
Beneficially	: ⁸ Shared voting power
Owned	None
By Each	: 9 : Sole dispositive power
Reporting	: 420,200 (Item 5)
Person	:10 Shared dispositive power
With	None

Aggregate amount beneficially owned by each reporting person

420,200 (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)

5.01%

14 Type of reporting person (SEE INSTRUCTIONS) IA, CO

CUSIP No.	830830105
1	Names of reporting persons I.R.S. identification nos. of above persons (entities only) Gabelli Funds, LLC I.D. No.
2	13-4044523Check 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	: 270,100 (Item 5)
Beneficially	Shared voting power
Owned	None
By Each	: 9 : Sole dispositive power
Reporting	: 270,100 (Item 5)
Person	:10 Shared dispositive power
With	None
11	Aggregate amount beneficially owned by each reporting person

270,100 (Item 5)
Check box if the aggregate
amount in row (11) excludes
certain shares
(SEE INSTRUCTIONS)

13 Percent of class represented by amount in row (11)

3.22%

14 Type of reporting person (SEE INSTRUCTIONS) IA

CUSIP No.	830830105		
		eporting persons	
1	I.R.S. identification nos. of above persons (entities only)		
	Teton Advi		
	Check the a	appropriate box if a member of a group (SEE INSTRUCTIONS) (a)	
2			
2	(b)		
	. ,		
3	Sec use only	у	
5			
4		unds (SEE INSTRUCTIONS)	
4	00 - Funds	s of investment advisory clients	
	Check hox	if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)	
5	CHECK DOX	in disclosure of legal proceedings is required pursuant to items 2 (d) of 2 (e)	
0			
	Citizenship	or place of organization	
6	Delaware		
	_		
Number Of	.:7	Sole voting power	
	:		
Shares	•	90,500 (Item 5)	
D (' ' 11	: 8		
Beneficially	y :	Shared voting power	
Owned	:	None	
owned	:		
By Each	:9	Sole dispositive power	
	:		
Reporting	•	90,500 (Item 5)	
D	:10		
Person	:	Shared dispositive power	
With	:	None	
	:		
11	Aggregate a	amount beneficially owned by each reporting person	
	90,500 (Ite	m 5)	
12			
	Check box	if the aggregate amount in row (11) excludes certain shares	
	(SEE INST	RUCTIONS)	
13	Percent of c	class represented by amount in row (11)	
	1.08%		
14	Type of ren	orting person (SEE	
	INSTRUCT	e 1	
	IA, CO		

CUSIP No.	
	Names of reporting persons I.R.S. identification nos. of
	above persons (entities only)
1	GGCP, Inc.
	I.D. No.
	13-3056041
	Check the appropriate box if a member of a group (SEE
	INSTRUCTIONS) (a)
2	
	(b)
3	Sec use only
	Source of funds (SEE
4	INSTRUCTIONS)
	None
	Check box if disclosure of
	legal proceedings is required
5	pursuant to items 2 (d) or 2 (e)
	Citizenship or place of
6	organization
	Wyoming
Number Of	: 7 : Sole voting power
Shares	None
Beneficially	: ⁸ Shared voting power
Owned	None
By Each	: ⁹ Sole dispositive power
Reporting	None
Person	:10 Shared dispositive power
With	None
11	Aggregate amount
	beneficially owned by each reporting person
	roreing 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%
14	Type of reporting person (SEE INSTRUCTIONS) HC, CO
5	

CUSID No	b. 830830105
	Names of reporting persons
	I.R.S. identification nos. of
	above persons (entities only)
1	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
	Source of funds (SEE
	INSTRUCTIONS)
4	None
	Check box if disclosure of
	legal proceedings is required
5	pursuant to items 2 (d) or 2
C	(e)
	Citizenship or place of
(organization
6	New York
Number O	of $\frac{1}{7}$ Sole voting power
Shares	None
Beneficial	ly Shared voting power
Owned	None
owned	
By Each	Sole dispositive power
Reporting	None
Darcan	:10 Sharad dispositive power
Person	Shared dispositive power
With	None
11	Aggregate amount beneficially owned by each
	reporting person

- 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%

14 Type of reporting person (SEE INSTRUCTIONS) HC, CO

CUSIP No.	830830105	
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 (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 USA	
Number Of	: ⁷ Sole voting power	
Shares	None	
Beneficially	: ⁸ Shared voting power	
Owned	None	
By Each	: 9 Sole dispositive power	
Reporting	None	
Person	:10 Shared dispositive power	
With	None	
11	Aggregate amount beneficially owned by each reporting person	
12	None 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%

14 Type of reporting person (SEE INSTRUCTIONS) IN

Item 1.

Security and Issuer

This Amendment No. 25 to Schedule 13D on the Common Stock of Skyline Corporation (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 March 22, 2004. 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.

Identity and Background

Item 2 to Schedule 13D is amended, in pertinent part, as follows:

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 or the equivalent of various private investment partnerships or private funds. 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: GGCP, Inc. ("GGCP"), GGCP Holdings LLC ("GGCP Holdings"), GAMCO Investors, Inc. ("GBL"), Gabelli Funds, LLC ("Gabelli Funds"), GAMCO Asset Management Inc. ("GAMCO"), Teton Advisors, Inc. ("Teton Advisors"), Gabelli Securities, Inc. ("GSI"), G.research, Inc. ("G.research"), MJG Associates, Inc. ("MJG Associates"), Gabelli Foundation, Inc. ("Foundation"), MJG-IV Limited Partnership ("MJG-IV"), and Mario Gabelli. Those of the foregoing persons signing this Schedule 13D are hereinafter referred to as the "Reporting Persons".

GGCP makes investments for its own account and is the manager and a member of GGCP Holdings which 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 and other accounts. As a part of its business, GSI may purchase or sell securities for its own account. GSI is a general partner or investment manager of a number of funds or partnerships, including Gabelli Associates Fund, L.P., Gabelli Associates Limited, Gabelli Intermediate Credit Fund L.P., Gabelli Japanese Value Partners L.P., GAMA Select Energy + L.P., GAMCO Medical Opportunities L.P., GAMCO Long/Short Equity Fund, L.P., Gabelli Multimedia Partners, L.P., Gabelli International Gold Fund Limited and Gabelli Green Long/Short Fund, L.P.

G.research, 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 provides advisory 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 25 Fund Inc., The Gabelli Small Cap Growth Fund, The Gabelli Equity Income Fund, The Gabelli ABC Fund, The GAMCO Global Telecommunications Fund, The Gabelli Gold Fund, Inc., The Gabelli Multimedia Trust

Inc., The Gabelli Global Rising Income & Dividend Fund, The Gabelli Capital Asset Fund, The 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 Dividend Growth Fund, The GAMCO Mathers Fund, The Gabelli Focus Five Fund, The Comstock Capital Value Fund, The Gabelli Dividend and Income Trust, The Gabelli Global Utility & Income Trust, The GAMCO Global Gold, Natural Resources, & Income Trust, The GAMCO Natural Resources Gold & Income Trust, The GDL Fund, Gabelli Enterprise Mergers & Acquisitions Fund, The Gabelli SRI Fund, Inc., The Gabelli Healthcare & Wellness ^{Rx} Trust, and The Gabelli Global Small and Mid Cap Value Trust (collectively, the "Funds"), which are registered investment companies. Gabelli Funds is also the investment adviser to The GAMCO International SICAV (sub-funds GAMCO Stategic Value and GAMCO Merger Arbitrage), a UCITS III vehicle.

Teton Advisors, an investment adviser registered under the Advisers Act, provides discretionary advisory services to The TETON Westwood Mighty Mitessm Fund, The TETON Westwood Income Fund, The TETON Westwood SmallCap Equity Fund, and The TETON Westwood Mid-Cap Equity 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 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 M. Wilson is the President of the Foundation.

Mario Gabelli is the controlling stockholder, Chief Executive Officer and a director of GGCP and Chairman and Chief Executive Officer of GBL. Mario Gabelli is also a member of GGCP Holdings. Mario Gabelli is the controlling shareholder of Teton.

MJG-IV is a family partnership in which Mario Gabelli is the general partner. Mario Gabelli has less than a 100% interest in MJG-IV. MJG-IV makes investments for its own account. Mario Gabelli disclaims ownership of the securities held by MJG-IV beyond his pecuniary interest.

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

GAMCO and G.research are New York corporations and GBL, GSI, and Teton Advisors are Delaware corporations, each having its principal business office at One Corporate Center, Rye, New York 10580. GGCP is a Wyoming corporation having its principal business office at 140 Greenwich Avenue, Greenwich, CT 06830. GGCP Holdings is a Delaware limited liability corporation having its principal business office at 140 Greenwich Avenue, 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.

(d) – Not applicable.

(e) – Not applicable.

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

Item 5. Interest In Securities Of The Issuer

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 780,800 shares, representing 9.30% of the 8,391,244 shares outstanding as reported in the Issuer's most recent Form 10-K for the fiscal year ended May 31, 2014. The Reporting Persons beneficially own those Securities as follows:

Shares of% of Class ofNameCommon Stock Common

GAMCO 420,200 5.01%

Gabelli Funds 270,100 3.22%

Teton Advisors 90,500 1.08%

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 G.research. 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 10,000 of the reported shares, (ii) Gabelli Funds 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 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.

<u>Signature</u>

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: September 18, 2014

GGCP, INC. MARIO J. GABELLI

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

TETON ADVISORS, INC.

By:<u>/s/ David Goldman</u> David Goldman General Counsel – Teton Advisors, Inc.

GABELLI FUNDS, LLC

By:<u>/s/ Bruce N. Alpert</u> Bruce N. Alpert Chief Operating Officer - Gabelli Funds, LLC

GAMCO ASSET MANAGEMENT INC. GAMCO INVESTORS, INC.

By:<u>/s/ Douglas R. Jamieson</u> Douglas R. Jamieson President & Chief Operating Officer – GAMCO Investors, Inc. President – GAMCO Asset Management Inc.

Schedule I Information with Respect to Executive <u>Officers and Directors of the Undersigned</u> 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., G.research, 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) and (e) of this Schedule 13D.

GGCP, Inc. Directors:

Directors: 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. 2525 Shader Road Orlando, FL 32804
Matthew R. Gabelli	Vice President – Trading G.research, Inc. One Corporate Center Rye, NY 10580
Charles C. Baum	Secretary & Treasurer United Holdings Co., Inc. 2545 Wilkens Avenue Baltimore, MD 21223
Fredric V. Salerno	Chairman; Former Vice Chairman and Chief Financial Officer Verizon Communications

Officers:

Mario J. Gabelli Marc J. Gabelli Silvio A. Berni	Chief Executive Officer and Chief Investment Officer President Vice President, Assistant Secretary and Controller
GGCP Holdings LLC Members:	
GGCP, Inc.	Manager and Member
Mario J. Gabelli	Member
GAMCO Investors, Inc. Directors:	
Edwin L. Artzt	Former Chairman and Chief Executive Officer Procter & Gamble
Raymond C. Avansino	Company 900 Adams Crossing Cincinnati, OH 45202
Richard L. Bready	Chairman 6
	Chairman & Chief Executive Officer
	E.L. Wiegand Foundation 165 West Liberty Street
	Reno, NV 89501
	Former Chairman and Chief Executive Officer Nortek, Inc. 50 Kennedy Plaza Providence, RI
	02903

See above

Mario J. Gabelli	Director c/o GAMCO
Elisa M. Wilson	Investors, Inc. One Corporate Center Rye, NY 10580
Eugene R. McGrath	Former Chairman and Chief Executive Officer Consolidated Edison, Inc. 4 Irving Place New York, NY 10003
Robert S. Prather	President & Chief Executive Officer Heartland Media, LLC 1843 West Wesley Road Atlanta, GA 30327
Officers:	
Mario J. Gabelli	Chairman and Chief Executive Officer
Douglas R. Jamieson	President and
Henry G. Van der Eb	Chief Operating Officer
Bruce N. Alpert	Senior Vice
Agnes Mullady	President
Robert S. Zuccaro	Senior Vice President
Kevin Handwerker	Senior Vice President
	Executive Vice President and Chief Financial Officer

Executive Vice President, General Counsel and Secretary

GAMCO Asset Management Inc. Directors:

Douglas R. Jamieson Regina M. Pitaro William S. Selby

Officers:

Mario J. Gabelli	Chief Executive Officer and Chief Investment Officer – Value Portfolios
Douglas R. Jamieson Robert S. Zuccaro	President, Chief Operating Officer and Managing Director Chief Financial Officer
David Goldman	General Counsel, Secretary & Chief Compliance Officer
Gabelli Funds, LLC Officers:	
Mario J. Gabelli Bruce N. Alpert	Chief Investment Officer – Value Portfolios Executive Vice President and Chief Operating
Agnes Mullady	Officer President and
	Chief Operating Officer – Open End Fund

Division

	Robert S. Zuccaro	Chief Financial Officer			
	David Goldman	General Counsel			
Teton Advisors, Inc. Directors:					
Howard F. Ward		Chairman of the Board			
	Nicholas F. Galluccio				
	Vincent J. Amabile	Chief Executive Officer and			
	John Tesoro	President			
Officers:					
Howard F. Ward		See above			
	Nicholas F. Galluccio	See above			
	Robert S. Zuccaro	Chief Financial			
	David Goldman	Officer			
	Tiffany Hayden	General Counsel			
		Secretary			
Gabelli Securities, Inc.					
Directors:					
Robert V	W. Blake	President of W. R. Blake & Sons, Inc. 196-20 Northern Boulevard Flushing, NY 11358			
Douglas	G. DeVivo	DeVivo Asset Management Company LLC P.O. Box 2048 Menlo Park, CA 94027			

Marc J. Gabelli

Douglas R. Jamieson President

Daniel R. Lee William C. Mattison, Jr. Salvatore F. Sodano

Officers:

Douglas R. Jamieson		See above	
Robert S. Zuccaro		Chief Financial Officer	
Diane M. LaPointe		Controller	
David M. Goldman		General Counsel and Secretary	
Joel Torrance		Chief Compliance Officer	
G.research, Inc. Directors:		Senior Trader – G.research, Inc.	
Irene Smolicz Daniel M. Miller		Chairman	
	Cornelius V. McGinity	President	
Officers: Daniel M. Miller		See above	
	Cornelius V. McGinity	See above	
Bruce N. Alpert		Vice President	
	Diane M. LaPointe	Controller and Financial & Operations Principal	
	Douglas R. Jamieson	Secretary	
	David M. Goldman	Assistant Secretary	
	Josephine D. LaFauci	Chief Compliance Officer	
Gabelli Foundation, Inc. Officers:			
Officers	Mario J. Gabelli	Chairman, Trustee & Chief Investment Officer	
	Elisa M. Wilson	President	
	Marc J. Gabelli	Trustee	
	Matthew R. Gabelli	Trustee	

Michael Gabelli Trustee

MJG-IV Limited Partnership Officers: Mario J. Gabelli

elli General Partner

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-SKYLINE CORP.

GAMCO ASSET MANAGEMENT INC.					
9/17/14	600-	2.8000			
9/17/14	1,200-	2.6709			
9/17/14	1,000	2.7000			
9/17/14	3,000-	2.7920			
9/15/14	200	2.7700			
9/15/14	1,500-	2.7000			
9/12/14	6,000-	2.7960			
9/08/14	4,000-	2.7000			
9/05/14	2,000-	2.7601			
9/03/14	1,000-	3.1280			
9/02/14	3,000-	3.3030			
8/27/14	825-	3.4689			
8/26/14	2,175-	3.4157			
8/18/14	2,000-	3.9372			
8/15/14	1,000-	3.8500			
8/14/14	874-	4.0000			
TETON ADVISORS, INC.					
9/17/14	50,000-	2.7002			
9/08/14	2,000-	2.7000			
8/20/14	1,500-	3.9093			
GABELLI FUNDS, LLC.					
GABELLI SMALL CAP GROWTH FUND					
9/08/14	12,834-	2.7000			
8/25/14	300-	4.0600			
8/22/14	12,900-	3.9881			
8/22/14	6,450	3.9881			
8/21/14	1,700-	3.9550			
8/20/14	5,000	3.9024			
8/20/14	10,000-	3.9024			
8/19/14	5,347	3.9478			
8/19/14	10,694-	3.9478			
8/18/14	1,000-	3.9372			
8/18/14	500	3.9372			
8/15/14	12,100-	3.9711			
8/14/14	6,852-	4.0055			
8/14/14	3,426	4.0055			

(1) UNLESS OTHERWISE INDICATED, ALL TRANSACTIONS WERE EFFECTED ON THE NYSE.

(2) PRICE EXCLUDES COMMISSION.