SKYLINE CORP Form SC 13D/A March 15, 2013

SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934 (Amendment No. 22)

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)

March 14, 2013	
(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 : 511,400 (Item 5)

Beneficially : 8 Shared voting power

•

Owned: None

.

By Each : 9 Sole dispositive power

Reporting : 519,900 (Item 5)

Person :10 Shared dispositive power

Terson ... Shared dispositive power

With : None

Aggregate amount beneficially owned by each reporting person

Tigglegate amount beneficiary owned by each reporting person

519,900 (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)

6.20%

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) I.D. No. 13-4044523

Gabelli Funds, LLC

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) X
- 6 Citizenship or place of organization

New York

Number Of : 7 Sole voting power

Shares 306,000 (Item 5)

Beneficially : 8 Shared voting power

Owned None

By Each :9 Sole dispositive power

Reporting 306,000 (Item 5)

Shared dispositive power Person :10

With None

11 Aggregate amount beneficially owned by each reporting person

306,000 (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)

3.65%

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

Owned

Number Of : 7 Sole voting power

:

Shares : 86,085 (Item 5)

Shared voting power

None

Beneficially : 8

:

Sole dispositive power

By Each : 9

Reporting : 86,085 (Item 5)

.

Person :10 Shared dispositive power

:

With : None

.

Aggregate amount beneficially owned by each reporting person

86,085 (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)

1.03%

14 Type of reporting person (SEE INSTRUCTIONS)

IA, CO

	o. 830830105							
1	I.R.S. identification nos. of above persons (entities only)							
2	GGCP, Inc. I.D. No. 13-3056041 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 Wyoming	e of organization						
	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	er				
	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 rep	Percent of class represented by amount in row (11)						
	0.00%							

Type of reporting person (SEE INSTRUCTIONS) HC, CO

CUSIP N	lo. 8308	30105
4	3.7	C

1 Names of reporting persons

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

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

.

Aggregate amount beneficially owned by each reporting person

None

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

 \mathbf{X}

Percent of class represented by amount in row (11)

0.00%

Type of reporting person (SEE INSTRUCTIONS)
HC, CO

CI	JSI	Ρ	N	O	83	O	83	0°	10)5	

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

:

Reporting :

Person

With