SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934

Gray Communications Systems, Inc.
(Name of Issuer)
Class A Common Stock, No Par Value Per Share
(Title of Class of Securities)

CUSIP No. 389190109

James E. McKee
Gabelli Asset Management Inc.
One Corporate Center
Rye, New York 10580-1435
(914) 921-5294
(Name, Address and Telephone Number of Person Authorized to
Receive Notices and Communications)

______________________May 9, 2002________________________
(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 Sections 240.13d-1(e),
240.13d-1(f) or 240.13d-1(g), check the following box 0.

CUSIP No. 389190109

1 NAMES OF REPORTING PERSONS

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

NUMBER OF
SHARES
BENEFICIALLY
OWNED
BY EACH
REPORTING
PERSON

WITH

7

SOLE VOTING POWER

102,125 (Item 5)

8

SHARES VOTING POWER

NONE

9

SOLE DISPOSITIVE POWER

102,125 (Item 5)

10

SHARE DISPOSITIVE POWER

NONE

11

AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

102,125 (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)

1.49%

14

TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

IA

CUSIP No. 389190109

1

NAMES OF REPORTING PERSONS

I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

GAMCO Investors, 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)
CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2 (d) OR 2 (e)

CITIZENSHIP OR PLACE OF ORGANIZATION
    New York

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

SOLE VOTING POWER
238,800 (Item 5)

SHARED VOTING POWER
NONE

SOLE DISPOSITIVE POWER
238,800 (Item 5)

SHARED DISPOSITIVE POWER
NONE

AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
238,800 (Item 5)

CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)

PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
3.49%
TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)
IA, CO
CUSIP No. 389190109

1 NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)
Gabelli Advisers, 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
SHARES

BENEFICIALLY
OWNED
BY EACH
REPORTING
PERSON

WITH

7

:7

:

SOLE VOTING POWER

2,500    (Item 5)

8

:

SHARED VOTING POWER

NONE

9

:

SOLE DISPOSITIVE POWER

2,500    (Item 5)

:10

:

SHARED DISPOSITIVE POWER
AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

2,500     (ITEM 5)

CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES
(SEE INSTRUCTIONS)

PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

0.04%

TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

IA, CO

CUSIP No. 389190109

1

NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

Gabelli Performance Partnership, L.P.
I.D. NO. 13-3396569

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)
WC

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
SHARES

WITH

SOLE VOTING POWER

40,750     (Item 5)
SHARED VOTING POWER
NONE

SOLE DISPOSITIVE POWER
40,750 (Item 5)

SHARED DISPOSITIVE POWER
NONE

AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
40,750 (ITEM 5)

CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)

PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
0.60%

TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)
PN
CUSIP No. 389190109

1 NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)
Gabelli Securities, Inc. I.D. NO. 13-3379374

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-Client funds

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
SHARES
BENEFICIALLY
OWNED
BY EACH
REPORTING
PERSON
WITH:

SOLE VOTING POWER
7,070 (Item 5)

SHARED VOTING POWER
NONE

SOLE DISPOSITIVE POWER
7,070 (Item 5)

SHARED DISPOSITIVE POWER
NONE

AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
7,070 (ITEM 5)

CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)

PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
0.10%

TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)
HC, CO

CUSIP No. 389190109

1 NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

Gabelli Group Capital Partners, 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

NUMBER OF
SHARES
BENEFICIALLY
OWNED
BY EACH
REPORTING
PERSON
WITH :
7 :
:
:
SOLE VOTING POWER
None :
8 :
:
:
SHARED VOTING POWER
NONE :
9 :
:
:
SOLE DISPOSITIVE POWER
NONE :
10 :
:
:
SHARED DISPOSITIVE POWER
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)
13

PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

NONE
14

TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)
  HC, CO

CUSIP No. 389190109
1

NAMES OF REPORTING PERSONS
I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

Gabelli Asset Management Inc.
I.D. NO.  13-4007862
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

NUMBER OF
SHARES

BENEFICICALLY
OWNED

BY EACH
REPORTING
PERSON

WITH :
7 :
8 :

SOLE VOTING POWER
None :
9 :

SHARED VOTING POWER
NONE :
SOLE DISPOSITIVE POWER
NONE

SHARED DISPOSITIVE POWER
NONE

AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
NONE

CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)

PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
0.00%

TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)
HC, CO

CUSIP No. 389190109

NAMES OF REPORTING PERSONS
Marc J. Gabelli

CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)
(a)
(b)

SEC USE ONLY

Source of funds (SEE INSTRUCTIONS)
None

CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2 (d) OR 2 (e)

CITIZENSHIP OR PLACE OF ORGANIZATION
USA

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON

BY EACH REPORTING PERSON
PERSON

WITH

7

SOLE VOTING POWER

None

8

SHARED VOTING POWER

NONE

9

SOLE DISPOSITIVE POWER

NONE

10

SHARED DISPOSITIVE POWER

NONE

AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

NONE

PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

None

TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

IN

CUSIP No. 389190109

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
SHARES

BENEFICIALLY
OWNED

BY EACH
REPORTING
PERSON

WITH
:
7
:
:
:
:

SOLE VOTING POWER
None

:
8
:
:
:

SHARED VOTING POWER
NONE

:
9
:
:
:

SOLE DISPOSITIVE POWER
NONE

:1
0
:
:
:

SHARED DISPOSITIVE POWER
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)

13

PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

0.00%
Item 1. Security and Issuer

The class of equity securities to which this statement on Schedule 13D relates is the Class A Common Stock, no par value per share ("Securities"), of Gray Communications Systems Inc. (the "Issuer"), a Georgia corporation with principal offices located at 4370 Peachtree Road NE, Atlanta, Georgia 30319.

Item 2. Identity and Background

This statement is being filed by Mario J. Gabelli ("Mario Gabelli"), Marc J. Gabelli ("Marc Gabelli") and various entities which either one directly or indirectly controls or for which either one acts as chief investment officer. These entities, except for Lynch Corporation ("Lynch"), Western New Mexico Telephone Company ("Western New Mexico"), Lynch Telephone Corporation ("Lynch Telecommunications"), Lynch Interactive Corporation ("Interactive"), Brighton Communications Corporation ("Brighton") and Inter-Community Telephone Company ("Inter-Community") (collectively, "Lynch and its affiliates"), 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, as broker/dealer and as general partner of various private investment partnerships. 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 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.

Item 2. Identity and Background

(a), (b) and (c) - This statement is being filed by one or more of the following persons: Gabelli Group Capital Partners, Inc. ("Gabelli Partners"), Gabelli Asset Management Inc. ("GAMI"), Gabelli Funds, LLC ("Gabelli Funds"), GAMCO Investors, Inc. ("GAMCO"), Gabelli Securities, Inc. ("GSI"), Gabelli & Company, Inc. ("Gabelli & Company"), Gabelli Performance Partnership L.P. ("GPP"), Gabelli Associates Fund ("GAF"), Gabelli Associates Fund II ("GAF II"), Gabelli Associates Limited ("GAL"), Gabelli & Company, Inc. Profit Sharing Plan (the "Plan"), Gabelli International Limited ("GLI"), Gabelli International II Limited ("GLI II"), ALCE Partners, L.P. ("ALCE"), Gabelli Multimedia Partners, L.P. ("Multimedia Partners"), MJG Associates, Inc. ("MJG Associates"), Gemini Capital Management LLC ("Gemini"), Gabelli Fund, LDC ("LDC"), Gabelli Foundation, Inc. ("Foundation"), Gabelli Global Partners Master Fund, Ltd. ("GGP"), Gabelli European Partners Master Fund, Ltd. ("GEP"), Mario Gabelli, Marc Gabelli, Lynch, Western New Mexico, Lynch Telecom, Lynch Telecomm, and Inter-Community. Those of the foregoing persons signing this Schedule 13D are hereafter referred to as the "Reporting Persons".

Gabelli Partners makes investments for its own account and is the parent company of GAMI. GAMI, a public company listed on the New York Stock Exchange, is the parent company for a variety of companies engaged in the securities business, each of which is named below.

GAMCO, a wholly-owned subsidiary of GAMI, 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 GAMI, acts as a general partner or investment manager to limited partnerships and offshore investment companies and as a part of its business regularly purchases and sells securities for its own account. It is the immediate parent of Gabelli & Company.

Gabelli & Company, a wholly-owned subsidiary of GSI, is a broker-dealer registered under the Securities Exchange Act of 1934, as amended ("1934 Act"), which acts as a part of its business regularly purchases and sells securities for its own account.

GAF is a New York limited partnership whose primary business purpose is risk arbitrage investments. GSI and Mario Gabelli are the general partners of GAF.

GAF II is a Delaware limited partnership whose primary business purpose is risk arbitrage investments. GSI is the general partner of GAF II.

GAL is a corporation whose primary business purpose is risk arbitrage investments. Shares of GAL's common stock are offered to persons who are neither citizens nor residents of the United States and may be offered to a
limited number of U.S. investors. GSI is the investment manager of GAL.


Gabelli Advisers, Inc. ("Gabelli Advisers"), a subsidiary of GAMI, is an investment adviser which provides discretionary advisory services to The Gabelli Westwood Mighty MitesSM Fund.

The Plan, a qualified employee profit sharing plan, covers substantially all employees of GAMI and its affiliates.

GGP is a limited partnership whose primary business purpose is investing in securities. MJG Associates provides services to GGP, and Mario Gabelli is the general partner and a portfolio manager for GGP.

GIL is a corporation whose primary business purpose is investing in a portfolio of equity securities and securities convertible into, or exchangeable for, equity securities in order to achieve its investment objective of significant long-term growth of capital. Shares of GIL's common stock are offered to persons who are neither citizens nor residents of the United States and may be offered to a limited number of U.S. investors. MJG Associates is the Investment Manager of GIL. Mario Gabelli is a portfolio manager for GIL and Chairman of the Board of Directors of GIL.

GIL II is a corporation whose business purpose is investing primarily in a portfolio of equity securities and securities convertible into, or exchangeable for, equity securities in order to achieve its investment objective of significant long-term growth of capital. Shares of GIL II's common stock are offered to persons who are neither citizens nor residents of the United States and may be offered to a limited number of U.S. investors. MJG Associates is the Investment Manager of GIL II. Mario Gabelli is a portfolio manager and Chairman of the Board of Directors of GIL II.

ALCE is an investment limited partnership that seeks long-term capital appreciation primarily through investments in public and private equity securities. GSI is a general partner of ALCE.

Multimedia Partners is an investment limited partnership whose objective is to provide long-term capital appreciation by investing primarily in public and private multimedia communications companies. GSI is a general partner of Multimedia Partners.

GGP is a corporation whose primary business purpose is investing in securities on a global basis. Gabelli Securities International Limited and Gemini Capital Management, LLC are the investment advisors of GGP and Marc Gabelli is the portfolio manager for GGP.

GEP is a corporation whose primary business purpose is investing in securities of European Companies. Gabelli Securities International Limited is the investment advisor of GEP and Marc Gabelli is a portfolio manager for GEP.

LDC is a corporation whose business purpose is investing primarily in a portfolio of equity securities convertible into, or exchangeable for, equity securities in order to achieve its investment objective of significant long-term growth of capital. Interests are offered to insurance companies which do not conduct any business in the United States and which are licensed where they do business. MJG Associates is the Investment Manager of LDC. Mario Gabelli is a portfolio manager for LDC.

MJG Associates provides advisory services to private investment partnerships and offshore funds. Mario Gabelli is the sole shareholder, director and employee of MJG Associates.

Gemini is a limited liability company whose primary business purpose is to provide advisory services to offshore funds. Marc Gabelli is the President and Chief Investment Officer of Gemini.

The Foundation is a private foundation. Mario Gabelli is the President, a Trustee and the Investment Manager of the Foundation.

Lynch is a public company traded on the American Stock Exchange engaged in manufacturing. Interactive is a public company listed on the American Stock Exchange. It is a holding company whose principal subsidiary is Bright.

Bright is a holding company with subsidiaries in multimedia and services businesses. Western New Mexico, a subsidiary of Brighton, provides local telephone services in an area in Southwestern New Mexico. Inter-Community, which also is a subsidiary of Brighton, provides local telephone services in an area 40 miles west of Fargo, North Dakota. Lynch Telephone, a subsidiary of Bright, is a holding company that provides interests in Western New Mexico and other entities. Lynch and its affiliates seek new business ventures and acquisitions. Lynch and its affiliates make investments in marketable securities to preserve capital and maintain liquidity for financing their business activities and acquisitions and are not engaged in the business of investing, reinvesting, or trading in securities.

Mario J. Gabelli is a director, officer and a substantial shareholder of
Mario Gabelli is the majority stockholder and Chairman of the Board of Directors and Chief Executive Officer of Gabelli Partners and GAMI, and the Chief Investment Officer for each of the Reporting Persons other than Gemini, GGP, and GEP. Gabelli Partners is the majority shareholder of GAMI. GAMI, in turn, is the sole stockholder of GAMCO. GAMCO is also the majority stockholder of GSI and the largest shareholder of Gabelli Advisers. Gabelli & Company is a wholly-owned subsidiary of GSI. Marc Gabelli is the majority stockholder of Gemin.

The Reporting Persons do not admit that they constitute a group. Gabelli Partners, GAMI, GAMCO, and Gabelli & Company are New York corporations and GSI and Gabelli Advisers are Delaware corporations, each having its principal business office at One Corporate Center, Rye, New York 10580. Gabelli Funds is a New York limited liability company having its principal business office at One Corporate Center, Rye, New York 10580. GPP is a New York limited partnership having its principal business office at One Corporate Center, Rye, New York 10580. MIG Associates is a Connecticut corporation having its principal business office at 8 Sound Shore Dr., Greenwich, CT 06830. GAP is a New York limited partnership having its principal business office at One Corporate Center, Rye, New York 10580. ALC, Multimedia Partners, and GAF II are Delaware limited partnerships each having its principal business office at One Corporate Center, Rye, New York 10580. GAL and GIL are corporations organized under the laws of the British Virgin Islands having their principal business office at c/o Fortis Fund Services (Cayman) Limited, Grand Pavilion, Commercial Centre, 802 West Bay Road, Grand Cayman, British West Indies. GII is a corporation organized under the laws of the British Virgin Islands having their principal business office at c/o Coutts & Company (Cayman) Limited, West Bay Road, Grand Cayman, British West Indies. GPP and GEP are corporations organized under the laws of the British Virgin Islands each having its principal business office at c/o Goldman Sachs (Cayman) Trust, Limited, P.O. Box 896 GT, Harbour Center, 2nd Floor, North Church Street, Grand Cayman, British West Indies. Gemini is a Delaware limited liability company having its principal business office at One Corporate Center, Rye, New York 10580. LDC is a corporation organized under the laws of the British Virgin Islands having its principal business office at c/o Fortis Fund Services (Cayman) Limited, Trent House, 4 Park Road, Hamilton HM II, Bermuda. The Foundation is a Nevada corporation having its principal offices at 165 West Liberty Street, Reno, Nevada 89501. Lynch is an Indiana corporation having its principal business office at 50 Kennedy Plaza, Suite 1250, Providence, Rhode Island 02903. Interactive, Brighton, and Lynch Telephone are Delaware corporations, each having its principal place of business at One Corporate Center, Rye, New York 10580. Western New Mexico is a Delaware corporation, having its principal place of business at 314 W. Yankee Street, Silver City, New Mexico 88062. Inter-Community is a North Dakota corporation, having its principal place of business at 556 Main Street, Nome, North Dakota 85862.

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

**Item 3. Source and Amount of Funds or Other Consideration**

The Reporting Persons used an aggregate of approximately $5,472,262 to purchase the Securities reported as beneficially owned in Item 5. GAMCO and Gabelli Funds used approximately $3,579,612 and $1,254,660, respectively, of funds that accounts of certain of their investment advisory clients (and, in the case of some of such accounts at GAMCO, may be through borrowings from client margin accounts) in order to purchase the Securities for such clients. Gabelli Advisers and GSI used approximately $40,125 and $108,930, respectively, of client funds to purchase the Securities reported by it. GPP used approximately $489,815 of the investment funds of the partnership to purchase the Securities reported by it.

**Item 4. Purpose of Transaction**

Each of the Reporting Persons has purchased and holds the Securities reported by it for investment for one or more accounts over which it has shared, sole, or both investment and/or voting power, for its own account, or both.

The Reporting Persons, with the exceptions of Lynch and its affiliates, are engaged in the business of securities analysis and investment and pursue an investment philosophy of identifying undervalued situations. In pursuing this investment philosophy, the Reporting Persons analyze the operations, capital structure and markets of companies in which they invest, including the Issuer, on a continuous basis through analysis of documentation and discussions with knowledgeable industry and market observers and with representatives of such companies (often at the invitation of management). The Reporting Persons do not believe they possess material inside information concerning the Issuer. As a result of these analytical activities one or more of the Reporting Persons may issue analysts reports, participate in interviews or hold discussions with third parties or with management in which the
Reporting Person may suggest or take a position with respect to potential changes in the operations, management or capital structure of such companies as a means of enhancing shareholder values. Such suggestions or positions may relate to one or more of the transactions specified in clauses (a) through (j) of Item 4 of Schedule 13D including, without limitation, such matters as disposing of one or more businesses, selling the company or acquiring another company or business, changing operating or marketing strategies, adopting or not adopting, certain types of anti-takeover measures and restructuring the company's capitalization or dividend policy.

Each of the Reporting Persons intends to adhere to the foregoing investment philosophy with respect to the Issuer. However, none of the Reporting Persons intends to seek control of the Issuer or participate in the management of the Issuer, and any Reporting Person that is registered as an investment company under the 1940 Act will participate in such a transaction only following receipt of an exemption from the SEC under Rule 17d-1 under the 1940 Act, if required, and in accordance with other applicable law. In pursuing this investment philosophy, each Reporting Person will continuously assess the Issuer's business, financial condition, results of operations and prospects, general economic conditions, the securities markets in general and those for the Issuer's securities in particular, other developments and other investment opportunities, as well as the investment objectives and diversification requirements of its shareholders or clients and its fiduciary duties to such shareholders or clients. Depending on such assessments, one or more of the Reporting Persons may acquire additional Securities or may determine to sell or otherwise dispose of all or some of its holdings of Securities. Although the Reporting Persons share the same basic investment philosophy and although most portfolio decisions are made by or under the supervision of Mario Gabelli, the investment objectives and diversification requirements of various clients differ from those of other clients so that one or more Reporting Persons may be acquiring Securities while others are disposing of Securities.

With respect to voting of the Securities, the Reporting Persons have adopted general voting policies relating to voting on specified issues affecting corporate governance and shareholder values. Under these policies, the Reporting Persons generally vote all securities over which they have voting power in favor of cumulative voting, financially reasonable golden parachutes, one share one vote, management cash incentives and pre-emptive rights and against greenmail, poison pills, supermajority voting, blank check preferred stock and super-dilutive stock options. Exceptions may be made when management otherwise demonstrates superior sensitivity to the needs of shareholders. In the event that the aggregate voting position of all joint filers shall exceed 25% of the total voting position of the issuer then the proxy voting committees of each of the Funds shall vote their Fund's shares independently.

Each of the Covered Persons who is not a Reporting Person has purchased the Securities reported herein as beneficially owned by him for investment for his own account or that of one or more members of his immediate family. Each such person may acquire additional Securities or dispose of some or all of the Securities reported herein with respect to him.

Other than as described above, none of the Reporting Persons and none of the Covered Persons who is not a Reporting Person has any present plans or proposals which relate to or would result in any transaction, change or event specified in clauses (a) through (j) of Item 4 of Schedule 13D.

Item 5. Interest In Securities Of The Issuer
(a) The aggregate number of Securities to which this Schedule 13D relates is 391,245 shares, representing 5.72% of the 6,848,467 shares outstanding as reported in the Issuer's most recent Form 10-Q for the quarter ended March 31, 2002. The Reporting Persons beneficially own those Securities as follows:

<table>
<thead>
<tr>
<th>Name</th>
<th>Shares of Common Stock</th>
<th>% of Class of Common Stock</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gabelli Funds</td>
<td>102,125</td>
<td>1.49%</td>
</tr>
<tr>
<td>GAMCO</td>
<td>238,800</td>
<td>3.49%</td>
</tr>
<tr>
<td>GPP</td>
<td>40,750</td>
<td>0.60%</td>
</tr>
<tr>
<td>GSI</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Mario Gabelli is deemed to have beneficial ownership of the Securities owned beneficially by each of the foregoing persons other than Marc Gabelli and Gemini. Marc Gabelli is deemed to have beneficial ownership of the Securities owned by Gemini. GSI is deemed to have beneficial ownership of the Securities beneficially owned by ALCE, GMP, GAL, GAF, GAF II, and Gabelli & Company. MJG Associates is deemed to have beneficial ownership of the Securities beneficially owned by GPP, GIL, GIL II and LDC. GAMI and Gabelli Partners are deemed to have beneficial ownership of the Securities owned beneficially by each of the foregoing persons other than Mario Gabelli, Marc Gabelli, GAMI, and Gabelli Partners.

(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) 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, (ii) 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 (iii) the power of Mario Gabelli, Marc Gabelli, GAMI, and Gabelli Partners 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.

(d) The investment advisory clients of Gabelli Funds, Gabelli Advisers, GAMCO, MJG Associates and Gemini, the partners of the various partnerships managed by Mario Gabelli and GSI (including GPP, GAF, GAF II, ALCE, and Multimedia Partners) to the extent of their economic interest therein and the shareholders of GIL, GIL II, and LDC which MJG Associates, GEP and GGP which Gabelli Securities International Limited manages and GAL which GSI manages have the sole right to receive and, subject to the notice, withdrawal and/or termination provisions of such advisory contracts and partnership arrangements, the sole power to direct the receipt of dividends from, and the proceeds of sale of, any of the Securities beneficially owned by such Reporting Persons. Except as noted, no such client or partner has an interest by virtue of such relationship that relates to more than 5% of the Securities.

(e) Not applicable.

Item 6. Contracts, Arrangements, Understandings or Relationships with Respect to Securities of the Issuer

The powers of disposition and voting of Gabelli Funds, Gabelli Advisers, GAMCO, MJG Associates and Gemini with respect to Securities owned beneficially by them on behalf of their investment advisory clients, of Mario Gabelli and GSI with respect to Securities owned beneficially by them on behalf of the partnerships which they directly or indirectly manage, and of GIL, GIL II, GAL, GPP, GEP and GGP with respect to Securities owned beneficially by them on behalf of their shareholders, are held pursuant to written agreements with such clients, partnerships and funds.

Item 7. Material to be Filed as an Exhibit
The following Exhibit A is attached hereto. The following Exhibit B is incorporated by reference to Exhibit B in the Amendment No. 18 to Schedule 13D of the Reporting Persons with respect to Hector Communications Corporation.

Exhibit A:

Joint Filing Agreement

Exhibit B:
Powers of Attorney to Stephen G. Bondi, Peter D. Goldstein, and James E. McKee from Robert E. Dolan


Powers of Attorney to Stephen G. Bondi, Peter D. Goldstein, and James E. McKee from Mario J. Gabelli.

Powers of Attorney to Stephen G. Bondi, Peter D. Goldstein, and James E. McKee from Marc J. Gabelli.

Signature

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: May 20, 2002

MARIO J. GABELLI
MARC J. GABELLI
GABELLI PERFORMANCE PARTNERSHIP, L.P.

By:/s/ James E. McKee
James E. McKee
Attorney-in-Fact

GABELLI GROUP CAPITAL PARTNERS, INC.
GABELLI ASSET MANAGEMENT INC.
GABELLI FUNDS, LLC
GABELLI ADVISERS, INC.
GABELLI SECURITIES, INC.

By:/s/ James E. McKee
James E. McKee
Secretary

GAMCO INVESTORS, INC.

By:/s/ Douglas R. Jamieson
Douglas R. Jamieson
Executive Vice President

Schedule I

Information with Respect to Executive Officers and Directors of the Undersigned

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 Gabelli Group Capital Partners, Inc., Gabelli Asset Management Inc., Gabelli Funds, LLC, Gabelli & Company, 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) of this Schedule 13D.

Gabelli Group Capital Partners, 
Inc. 
Directors:

Mario J. Gabelli 
Chief Executive Officer and Chief Investment 
Officer of Gabelli Group Capital Partners, Inc., 
Gabelli Asset Management Inc., and GAMCO 
Investors, Inc.; Director/Trustee of all 
registered investment companies advised by Gabelli 
Funds, LLC; Chairman and Chief Executive Officer 
of Lynch Interactive Corporation; Vice Chairman of 
Lynch Corporation.

Richard B. Black 
Vice Chairman of the Board of Directors of Oak 
Technology, Inc.; Chairman of ECRM; Director of 
The Morgan Group, Inc.; General Partner of KBA 
Partners 
Parker Plaza 
400 Kelby Street 
Fort Lee, NJ 07024

Charles C. Baum

Chairman, Director and Chief Executive Officer of 
The Morgan Group, Inc.; Secretary & Treasurer 
United Holdings Co., Inc. 
2545 Wilkens Avenue 
Baltimore, MD 21223

Eamon M. Kelly 
Professor 
Payson Center for International 
Development Technology Transfer 
Tulane University 
380 Gibson Hall 
6823 St. Charles Avenue 
New Orleans, LA 70118

Arnold M. Reichman 
Business Consultant 

Marc J. Gabelli 
Managing Director 

Matthew R. Gabelli 
Vice President - Trading 
Gabelli & Company, Inc. 
One Corporate Center 
Rye, New York 10580

Officers:

Mario J. Gabelli 
Chairman, Chief Executive Officer and Chief 
Investment Officer

Vincent J. 
Capurso

Executive Vice President and Chief Financial 
Officer
Robert S. Zuccaro  
Vice President  

James E. McKee  
Vice President, General Counsel and Secretary  

Gabelli Asset Management  
Inc.  

Directors:  

Raymond C. Avansino,  
Jr.  
Chairman  
E.L. Wiegand Foundation  
165 West Liberty Street  
Reno, NV 89501  

Mario J. Gabelli  
See Above  

Paul B. Guenther  
Chairman  
New York Philharmonic  
10 Lincoln Center Plaza  
New York, NY 10023  

John C. Ferrara  
President  
SPACE.com  
120 West 45th Street  
New York, NY 10036  

Dr. Eamon M. Kelly  
See Above  

Karl Otto Pohl (1)  
Sal. Oppenheim jr. & Cie.  
Bockenheimer Landstrasse 20  
D-6000 FRANKFURT AM MAIN  
Germany  

Officers:  

Mario J. Gabelli  
Chairman, Chief Executive Officer and Chief Investment Officer  

Robert S. Zuccaro  
Vice President and Chief Financial Officer  

James E. McKee  
Vice President, General Counsel and Secretary  

GAMCO Investors, Inc.  

Directors:  

Douglas R. Jamieson  
Joseph R. Rindler,  
Jr.  

Regina M. Pitaro  
F. William Scholz, II  
William S. Selby  

Officers:  

Mario J. Gabelli  
Chief Executive Officer and Chief Investment Officer  

Joseph R. Rindler,  
Jr.
Gabelli & Company, Inc.

Directors:

James G. Webster, III
Chairman & Interim President

Irene Smolicz
Senior Trader
Gabelli & Company, Inc.

Robert S. Zuccaro
See above

Officers:

James G. Webster, III
Chairman & Interim President

Bruce N. Alpert
Vice President - Mutual Funds

Walter K. Walsh
Compliance Officer

James E. McKee
Secretary

Gabelli Associates Limited

Directors:

Mario J. Gabelli
See above - Gabelli Group Capital Partners, Inc.

MeesPierson Management
(Cayman) Limited

Grand Pavillion, Commercial Center
802 West Bay Rd.
Grand Cayman, British West Indies

MeesPierson Nominees
(Cayman) Limited

Grand Pavillion, Commercial Center
802 West Bay Rd.
Grand Cayman, British West Indies

Officers:

Mario J. Gabelli
Chief Investment Officer

Kevin Bromley (2)
Vice President, Treasurer and Assistant Secretary

Sandra Wright (2)
Secretary and Assistant Treasurer

Gabelli International Limited

Directors:

Mario J. Gabelli
See above - Gabelli Group Capital Partners, Inc.

MeesPierson Management
(Cayman) Limited

Grand Pavillion, Commercial Center
802 West Bay Rd.
Grand Cayman, British West Indies
Gabelli Fund, LDC
Directors:

Johann S. Wong (4)
c/o Tremont (Bermuda) Limited
Tremont House
4 Park Road
Hamilton, HM11
Bermuda

Peter D. Anderson (5)
Givens Hall Bank & Trust
Genesis Building
P.O. Box 2997
Grand Cayman, Cayman Islands
BWI 3459498141

Karl Otto Pohl
See above

Anthonie C. van Ekris
See above

Gabelli Global Partners Master Fund, Ltd.
Directors:

Marc J. Gabelli
See above

Patrick Salvisberg (6)
Vice President
Institutional Capital Markets Bear Stearns
International Ltd.

Marco Sampelligrani (7)
Trader, Gabelli Securities, Inc.

Anthonie C. Van Ekris
See below

Gabelli European Partners Master Fund, Ltd.
Directors:

Marc J. Gabelli
See above

Patrick Salvisberg (6)
See above

Marco Sampelligrani (7)
See above

Anthonie C. Van Ekris
See below

Lynch Corporation,
50 Kennedy Plaza, Suite 1250, Providence, RI 02903
Directors:

Mario J. Gabelli
See above - Gabelli Group Capital Partners, Inc.

E. Val Cerutti
Business Consultant, Cerutti Consultants
227 McLain Street
Mount Kisco, NY 10540

Ralph R. Papitto
Chairman and Chief Executive Officer

Avrum Gray
Gbar Limited Partnership
440 South LaSalle, Suite 2900
Chicago, IL 60605

Officers:

Ralph R. Papitto
See above

Mario J. Gabelli
See above

Richard E. McGrail
President and Chief Operations Officer

Raymond H. Keller
Vice President and Chief Financial Officer

Lynch Interactive Corporation,
401 Theodore Fremd Avenue Rye, NY 10580

Directors:

Paul J.Evanson
President
Florida Light & Power Co.
P.O. Box 14000
700 Universe Blvd.
Juno Beach, FL 33408

Mario J. Gabelli
See above - Gabelli Group Capital Partners, Inc.

Ralph R. Papitto
Chairman and CEO
Lynch Corporation
50 Kennedy Plaza - Suite 1250
Providence, RI 02903

Salvatore Muoio
Principal
S. Muoio & Co., LLC
Suite 406
509 Madison Ave.
New York, NY 10022

John C. Ferrara
See above

David C. Mitchell
Business Consultant
c/o Lynch Interactive Corporation
401 Theodore Fremd Ave.
Rye, NY 10580

Vincent S. Tese
Lawyer, Investment Adviser and Cable Television Executive
c/o Bear Stearns & Company, Inc.
245 Park Avenue, 19th Floor
New York, NY 10167

Officers:

Mario J. Gabelli
Chairman and Chief Executive Officer

Robert E. Dolan
Chief Financial Officer
John Fikre
Vice President - Corporate Development, General Counsel, and Secretary
Brighton Communications Corporation
401 Theodore Fremd Avenue Rye, NY 10580

Directors:

Robert E. Dolan

See above - Lynch Interactive Corporation
John Fikre

See above - Lynch Interactive Corporation

Officers:

Robert E. Dolan
President, Controller, Treasurer and Assistant Secretary

Western New Mexico Telephone Company,
314 Yankee Street, Silver City, NM 88062

Directors:

Jack W. Keen
Chairman and President

Dr. Brian E. Gordon
Vice President

Mary Beth Baxter
Secretary & Treasurer

John Clay Keen
Route 6
Box 270
Greenville, TX 75401

Robert E. Dolan
See above - Lynch Corporation

Carmine Ceraolo
See above - Lynch Corporation

Mary J. Carroll
See above - Lynch Corporation

Eugene P. Connell
See above - Lynch Corporation

Officers:

Jack W. Keen
Chairman and President

Dr. Brian E. Gordon
Vice President

Charles M. Baxter
Senior Vice President - Operations

Mary Beth Baxter
Secretary & Treasurer

Inter-Community Telephone Company, L.L.C.
P.O. Box A, Nome, ND 58062

Managers:
Carole Rau  
Executive Assistant  
Lynch Corporation  
401 Theodore Fremd Ave.  
Rye, NY 10580

Mary J. Carroll  
See above - Lynch Corporation

Robert E. Dolan  
See above - Lynch Corporation

Carmine P. Ceraolo  
Assistant Controller  
Lynch Corporation  
401 Theodore Fremd Ave  
Rye, NY 10580

Robert Snyder  
200 Broadway South, Buffalo, ND  58011

Keith S. Andersen  
See above - Inter-Community Telephone Company

Robert Reff  
See above - Inter-Community Telephone Company

Jack Bently  
1210 E. Washington Ave  
Gilbert, AZ 85234

Officers:

Robert Snyder  
President

Keith S. Andersen  
Secretary and Treasurer

Lynch Telephone Corporation,  
401 Theodore Fremd Avenue, Rye, NY 10580

Directors:

Robert E. Dolan  
See above - Lynch Interactive Corporation

Jack W. Keen  
See above - Western New Mexico Telephone Company

Officers:

Jack W. Keen  
President

Mary Beth Baxter  
Treasurer and Assistant Secretary

Robert E. Dolan  
Vice President and Controller

(1) Citizen of Germany
(2) Citizen of the Cayman Islands
(3) Citizen of Bermuda
(4) Citizen of Bermuda and Canada
(5) Citizen of the UK
(6) Citizen of Switzerland
(7) Citizen of Italy
## SCHEDULE II

### INFORMATION WITH RESPECT TO TRANSACTIONS EFFECTED DURING THE PAST SIXTY DAYS OR SINCE THE MOST RECENT FILING ON SCHEDULE 13D (1)

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<td>GABELLI SMALL CAP GROWTH FUND</td>
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<td>3/27/02</td>
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(1) UNLESS OTHERWISE INDICATED, ALL TRANSACTIONS WERE EFFECTED ON THE NYSE.

(2) PRICE EXCLUDES COMMISSION.

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Exhibit A

**JOINT FILING AGREEMENT**

In accordance with Rule 13d-1(f) under the Securities Exchange Act of 1934, as amended, the undersigned hereby agree to the joint filing with all other Reporting Entities (as such term is defined in the Schedule 13D referred to below) on behalf of each of them of a statement on Schedule 13D (including amendments thereto) with respect to the Class A Common Stock, no par value per share, of Gray Communications Systems, Inc., and that this Agreement be included as an Exhibit to such joint filing. This Agreement may be executed in any number of counterparts all of which taken together shall constitute one and the same instrument.

IN WITNESS WHEREOF, the undersigned hereby execute this agreement this 20th of May 2002.

MARIO J. GABELLI
MARC J. GABELLI
GABELLI PERFORMANCE PARTNERSHIP L.P.
GABELLI INTERNATIONAL LIMITED
GABELLI INTERNATIONAL II LIMITED
GABELLI FUND, LDC
GABELLI FOUNDATION, INC.
GEMINI CAPITAL MANAGEMENT LLC

By:/s/ James E. McKee
James E. McKee
Attorney-in-Fact

GABELLI GROUP CAPITAL PARTNERS, INC.
GABELLI ASSET MANAGEMENT INC.
GABELLI FUNDS, LLC
GABELLI SECURITIES, INC.
GABELLI & COMPANY, INC.

By: /s/ James E. McKee
James E. McKee
Attorney-in-Fact

ALCE PARTNERS, L.P.
GABELLI MULTIMEDIA PARTNERS, L.P.
GABELLI EUROPEAN PARTNERS MASTER FUND, LTD.
GABELLI GLOBAL PARTNERS MASTER FUND, LTD.
GABELLI ASSOCIATES LIMITED
GABELLI ASSOCIATES FUND

By:/s/ James E. McKee
James E. McKee
Secretary of Gabelli Securities Inc.

LYNCH CORPORATION
BRITISH COLUMBIA
LYNCH INTERACTIVE CORPORATION
WESTERN NEW MEXICO
INTER-COMMUNITY TELEPHONE COMPANY

BY:/s/ James E. McKee
James E. McKee
Attorney-in-Fact

GABELLI & COMPANY, INC.
PROFIT SHARING PLAN

By:/s/ Douglas R. Jamieson
Douglas R. Jamieson
Trustee

GAMCO INVESTORS, INC.

By:/s/ Douglas R. Jamieson
Douglas R. Jamieson
Executive Vice President