

SECURITIES AND EXCHANGE COMMISSION

FORM SC 13D/A

Schedule filed to report acquisition of beneficial ownership of 5% or more of a class of equity securities [amend]

Filing Date: **1996-04-08**
SEC Accession No. **0000807249-96-000087**

([HTML Version](#) on [secdatabase.com](#))

SUBJECT COMPANY

ELJER INDUSTRIES INC

CIK: **846657** | IRS No.: **752270874** | State of Incorpor.: **DE** | Fiscal Year End: **1231**
Type: **SC 13D/A** | Act: **34** | File No.: **005-40399** | Film No.: **96545148**
SIC: **3430** Hearing equip, except elec & warm air; & plumbing fixtures

Business Address
17120 DALLAS PKWY
DALLAS TX 75248
2144072600

FILED BY

GABELLI FUNDS INC ET AL

CIK: **807249** | IRS No.: **133056041** | State of Incorpor.: **NY** | Fiscal Year End: **1031**
Type: **SC 13D/A**

Business Address
ONE CORPORATE CENTER
RYE NY 10580-1434
9149215128

THIS PAPER DOCUMENT IS BEING SUBMITTED PURSUANT
TO RULE 902(g) OF REGULATION S-T

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13D
(Amendment No. 15)

Under the Securities Exchange Act of 1934

ELJER INDUSTRIES, INC.
(Name of Issuer)

Common Stock Par Value \$1.00 Per Share
(Title of Class and Securities)

287161103
(CUSIP Number of Class of Securities)

James E. McKee, Gabelli Funds, Inc.,
One Corporate Center, Rye, NY 10580-1434 (914) 921-5294
(Name, Address and Telephone Number of Person Authorized
to Receive Notices and Communications)

April 3, 1996
(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 which is the subject of this State-
ment because of Rule 13D-1(b) (3) or (4), check the following box:

Check the following box if a fee is being paid with this Statement:

(1) NAMES OF REPORTING PERSONS
 S.S. OR I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS
 Gabelli Funds, Inc. I.D. No. 13-3056041

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP:

(a) / /

(b) / /

(3) SEC USE ONLY

(4) SOURCE OF FUNDS*
 OO-Funds of investment company 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

	:	(7) SOLE VOTING POWER
	:	140,000 (Item 5)
	:	
	:	(8) SHARED VOTING POWER
	:	None (Item 5)
	:	
NUMBER OF SHARES BENEFICIALLY	:	(9) SOLE DISPOSITIVE
OWNED BY EACH REPORTING	:	POWER
PERSON WITH	:	140,000 (Item 5)
	:	
	:	(10) SHARED DISPOSITIVE
	:	POWER
	:	None (Item 5)

(11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
 140,000 (Item 5)

(12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW 11
 EXCLUDES CERTAIN SHARES*

/ /

(13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 11
 1.96%

(14) TYPE OF REPORTING PERSON*
 HC, IA, CO

CUSIP No. 287161103

13D

(1) NAMES OF REPORTING PERSONS
S.S. OR I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS
GAMCO Investors, Inc. I.D. No. 13-2951242

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP:

(a) / /

(b) / /

(3) SEC USE ONLY

(4) SOURCE OF FUNDS*
OO-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 SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	:	(7) SOLE VOTING POWER
	:	606,800 (Item 5)
	:	_____
	:	(8) SHARED VOTING POWER
	:	None
	:	_____
	:	(9) SOLE DISPOSITIVE POWER
	:	636,800 (Item 5)
	:	_____
	:	(10) SHARED DISPOSITIVE POWER
:	None	

(11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
636,800 (Item 5)

(12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW 11
EXCLUDES CERTAIN SHARES* / /

(13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 11
8.90%

(14) TYPE OF REPORTING PERSON*
IA, CO

*SEE INSTRUCTIONS BEFORE FILLING OUT!

CUSIP No. 287161103

13D

(1) NAMES OF REPORTING PERSONS
S.S. OR I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS
Gabelli International Limited I.D. No. Foreign Corporation

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP:

(a) / /

(b) / /

(3) SEC USE ONLY

(4) SOURCE OF FUNDS*
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
British Virgin Islands

NUMBER OF SHARES BENEFICIALLY
OWNED BY EACH REPORTING
PERSON WITH

: (7) SOLE VOTING POWER

: 44,000 (Item 5)

:

: (8) SHARED VOTING POWER

: None

:

: (9) SOLE DISPOSITIVE

: POWER

: 44,000 (Item 5)

:

: (10) SHARED DISPOSITIVE

: POWER

: None

(11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
44,000 (Item 5)

(12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW 11
EXCLUDES CERTAIN SHARES*

/ /

(13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 11
0.62%

(14) TYPE OF REPORTING PERSON*
CO

*SEE INSTRUCTIONS BEFORE FILLING OUT!

CUSIP No. 287161103

13D

(1) NAMES OF REPORTING PERSONS
S.S. OR I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS
Gabelli Performance Partnership L.P. I.D. No. 13-3396569

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP:

(a) / /

(b) / /

(3) SEC USE ONLY

(4) SOURCE OF FUNDS*
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
Delaware

NUMBER OF SHARES BENEFICIALLY
OWNED BY EACH REPORTING
PERSON WITH

: (7) SOLE VOTING POWER

: 90,000 (Item 5)

:

: (8) SHARED VOTING POWER

: None

:

: (9) SOLE DISPOSITIVE

: POWER

: 90,000 (Item 5)

:

: (10) SHARED DISPOSITIVE

: POWER

: None

(11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
90,000 (Item 5)

(12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW 11
EXCLUDES CERTAIN SHARES*

/ /

(13) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 11
1.26%

(14) TYPE OF REPORTING PERSON*
PN

*SEE INSTRUCTIONS BEFORE FILLING OUT!

CUSIP No. 287161103

13D

(1) NAMES OF REPORTING PERSONS
S.S. OR I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS
Mario J. Gabelli I.D. No. ###-##-####

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP:

(a) / /

(b) / /

(3) SEC USE ONLY

(4) SOURCE OF FUNDS*
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

	:	(7) SOLE VOTING POWER
	:	None (Item 5)
	:	
	:	(8) SHARED VOTING POWER
	:	None
	:	
NUMBER OF SHARES BENEFICIALLY	:	(9) SOLE DISPOSITIVE
OWNED BY EACH REPORTING	:	POWER
PERSON WITH	:	None (Item 5)
	:	
	:	(10) SHARED DISPOSITIVE
	:	POWER

(11) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
None (Item 5)

(12) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW 11
EXCLUDES CERTAIN SHARES*

/ x /

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

(14) TYPE OF REPORTING PERSON*
IN

*SEE INSTRUCTIONS BEFORE FILLING OUT!

Item 1. Security and Issuer

The class of equity securities to which this statement on Schedule 13D relates is the Common Stock, par value \$1.00 per share ("Securities"), of Eljer Industries, Inc. (the "Issuer"), a Delaware corporation, with principal offices located at 17120 Dallas Parkway, Dallas, Texas, 75248.

This Amendment No. 15 to Schedule 13D is being filed on behalf of the undersigned to amend the Schedule 13D, as amended (the "Schedule 13D"), which was originally filed on November 2, 1989.

Item 2. Identity and Background

This statement is being filed by Mario J. Gabelli ("Mr. Gabelli") and various entities which he directly or indirectly controls or for which he acts as chief investment officer. These entities, except for Lynch Corporation ("Lynch"), Spinnaker Industries, Incorporated ("Spinnaker"), Western New Mexico Telephone Company ("Western New Mexico"), Entoleter, Inc. ("Entoleter"), Lynch Telecommunications Corporation ("Lynch Telecom"), Lynch Telephone Corporation ("Lynch Telephone") 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 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 13D 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: Gabelli Funds, Inc. ("GFI"), GAMCO Investors, Inc. ("GAMCO"), Gabelli Securities, Inc. ("GSI"), Gabelli & Company, Inc. ("Gabelli & Company"), Gabelli Performance Partnership L.P. ("GPP"), GLI, Inc. ("GLI"), Gabelli Associates Fund ("Gabelli Associates"), Gabelli Associates Limited ("GAL"), Gabelli & Company, Inc. Profit Sharing Plan (the "Plan"), Gabelli International Limited ("GIL"), Gabelli International II Limited ("GIL II"), Gabelli International Gold Fund Limited ("GIGFL"), ALCE Partners, L.P. ("ALCE"), Gabelli Multimedia Partners, L.P. ("Multimedia Partners"), Gabelli Asset Management Company International Advisory Services Ltd. ("GIASL"), Mr. Gabelli, Lynch, Spinnaker, Western New Mexico, Entoleter, Lynch Telecom, Lynch Telephone and Inter-Community. Those of the foregoing persons signing this Schedule 13D are hereafter referred to as the "Reporting Persons".

GAMCO, a majority owned subsidiary of GFI, 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 in the equity area for employee benefit plans, private investors, endowments and foundations.

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 as a part of its business regularly purchases and sells securities for its own account.

GLI, a wholly-owned subsidiary of GSI, is a general partner of G&R Partners, a Delaware partnership ("G&R"), which, in turn, is the general partner of Gabelli-Rosenthal & Partners, L.P., a Delaware limited partnership ("G-R"), whose primary business purpose is to do friendly leveraged buyouts. At the present time, G-R's sole business purpose is to monitor its existing portfolio investments.

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

GAL is a corporation whose primary business purpose is risk arbitrage investments. Shares of GAL's Common Stock will be 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.

GSI, a majority-owned subsidiary of GFI, is a Delaware corporation which as a part of its business regularly purchases and sells securities for its own account. It is the immediate parent of Gabelli & Company.

GFI is the ultimate parent company for a variety of companies engaged in the securities business, each of which is named above. In addition, GFI is an investment adviser registered under the Advisers Act. GFI is an investment adviser which presently provides discretionary managed account services for The Gabelli Equity Trust Inc., The Gabelli Asset Fund, The Gabelli Growth Fund, The Gabelli Convertible Securities Fund, Inc., The Gabelli Value Fund Inc., The Gabelli Small Cap Growth Fund, The Gabelli Equity Income Fund, The Gabelli ABC Fund, The Gabelli Global Telecommunications Fund, Gabelli Gold Fund, Inc., The Gabelli Global Multimedia Trust Inc., The Gabelli Global Convertible Securities Fund, Gabelli Capital Asset Fund, Gabelli International Growth Fund, Inc. and The Gabelli Global Interactive Couch Potato Fund (collectively, the "Funds"), which are registered investment companies.

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

GPP, a Delaware limited partnership, is a limited partnership whose primary business purpose is investing in securities. Mr. Gabelli is the general partner and chief investment officer of GPP.

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. The investments of GIL are managed by Mr. Gabelli who is also a director 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. The investments of GIL II are managed by Mr. Gabelli who is also a director and Chairman of the Board of Directors of GIL II.

ALCE is a Delaware 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 a Delaware 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.

GIASL is a corporation whose primary business purpose is to provide advisory services to offshore funds.

Lynch, an Indiana corporation, is a diversified public company traded on the American Stock Exchange. Its subsidiaries are engaged in communications, services, and manufactured products. Spinnaker, a Delaware subsidiary of Lynch, is also a public company and its stock is traded through the NASDAQ System. Spinnaker is a diversified manufacturing firm with major subsidiaries in specialty adhesive-backed materials business. Another of Lynch's subsidiaries, Western New Mexico, provides telephone services in a service area in Southwestern New Mexico. Inter-Community, which is also a subsidiary of Lynch, provides local telephone services in an area 40 miles west of Fargo, North Dakota. Lynch and Spinnaker actively pursue 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 (not in the case of Western New Mexico) and are not engaged in the business of investing, reinvesting, or trading in securities. Mr. Gabelli is Chairman of Lynch and owns beneficially 25.14% of the shares of common stock of Lynch.

Mr. Gabelli is the majority stockholder and Chairman of the Board of Directors and Chief Executive Officer of GFI and the Chief Investment Officer for each of the Reporting Persons. GFI, in turn, is the majority stockholder of GAMCO. GFI is also the majority stockholder of GSI. Gabelli & Company is a wholly-owned subsidiary of GSI. GLI is a wholly-owned subsidiary of GSI.

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

GFI, GAMCO, Gabelli & Company and GLI are New York corporations and GSI is a Delaware corporation, each having its principal business office at One Corporate Center, Rye, New York 10580-1434. GPP is a Delaware limited partnership having its principal business office at 8 Sound Shore Drive, Greenwich, Connecticut 06830. Gabelli Associates is a New York limited partnership having its principal business office at One Corporate Center, Rye, New York 10580-1434. GAL and GIL are corporations organized under the laws of the British Virgin Islands having their principal business office at c/o MeesPierson (Cayman) Limited, British American Centre, Dr. Roy's Drive-Phase 3, George Town, Grand Cayman, British West Indies. GIL II 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. GIASL is a Bermuda corporation with its principal business office at c/o Appleby, Spurling & Kempe, Cedar House, 41 Cedar Avenue, Hamilton HM12, Bermuda. Lynch is an Indiana corporation having its principal business office at 8 Sound Shore Drive, Greenwich,

CT 06830. Spinnaker is a Delaware corporation having its principal business office at 251 Welton Street, Hamden, CT 06511.

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) and (e) - On December 8, 1994, the SEC instituted and simultaneously accepted offers for the settlement of an administrative proceeding against Gabelli & Company and GAMCO. The order instituting the proceeding included a finding, which Gabelli & Company and GAMCO neither admitted nor denied, that they failed to implement and maintain policies and procedures reasonably designed to prevent the misuse of material, nonpublic information by not sepecifically addressing the special circumstances that arose from their affiliation with Lynch Corporation, a public company. To resolve this matter, Gabelli & Company and GAMCO agreed to cease and desist from violating Section 15(f) of the 1934 Act and Section 204A of the Advisers Act, respectively. They further agreed to each pay a civil penalty in the amount of \$50,000, and to retain, and adopt the recommendations of, an independant consultant regarding their Section 15(f) and Section 204A policies and procedures.

On December 13, 1991, the Virginia State Corporation Commission entered an order of settlement in final disposition of matters arising from an allegation that GAMCO had transacted business in Virginia as an investment adviser without having been registered as such under Virginia Code Section 13.1-504A or an exemption therefrom. GAMCO consented to the entry of the order without admitting or denying the allegation and without a hearing. The terms of the order provide that GAMCO would pay a fine and costs totalling fifty-five thousand dollars and would not transact business in Virginia as an investment adviser unless it was registered as such under section 13.1-504A or was exempt from registration.

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

Item 3. Source and Amount of Funds or Other Consideration

Item 3 to Schedule 13D is amended, in pertinent part, as follows:

All Reporting Persons used an aggregate of approximately \$784,625 to purchase the additional Securities requiring this Amendment to Schedule 13D. GAMCO and GFI used approximately \$679,750 and \$104,875, respectively, of funds that were provided through the 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 additional Securities for such clients.

Item 4. Purpose of Transaction

Each of the Reporting Persons, with the exceptions of

Lynch and its affiliates, 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 the Schedule 13D form, 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 portfolio decisions are made by or under the supervision of Mr. 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 the Schedule 13D.

Item 5. Interest In Securities Of The Issuer

Item 5 to Schedule 13D is amended, in pertinent part, as follows:

(a) The aggregate number and percentage of Securities to which this Schedule 13D relates is 910,800 shares, representing 12.73% of the 7,152,252 shares outstanding as reported in the Issuer's most recently filed Form 10-K for fiscal year ended December 31, 1995. The Reporting Persons beneficially own those Securities as follows:

Name	Shares of Common Stock	% of Class of Common
GFI		
As Principal	0	0.00%
As Agent	140,000	1.96%
GAMCO		
As Principal	0	0.00%

As Agent	636,800	8.90%
GPP	90,000	1.26%
GIL	44,000	0.62%
Mr. Gabelli	0	0.00%

Mr. Gabelli is deemed to have beneficial ownership of the Securities beneficially owned by each of the foregoing persons and GFI is deemed to have beneficial ownership of the Securities beneficially owned by each of the foregoing persons other than Mr. Gabelli.

(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 GAMCO Investors, Inc. does not have authority to vote 30,000 of the reported shares, and except that GFI has sole dispositive and voting power with respect to the 140,000 shares of the Issuer held by the 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 of the Funds shall respectively vote that Fund's shares, and except that, 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 except that the power of Mr. Gabelli and GFI 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 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.

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

The powers of disposition and voting of GFI and GAMCO with respect to Securities owned beneficially by them on behalf of their investment advisory clients, of GLI, Mr. 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 and GAL with respect to Securities owned beneficially by them on behalf of their shareholders, are held pursuant to written

agreements with such clients and partnerships. The pertinent portions of forms of such agreements utilized by such Reporting Persons are filed as Exhibits hereto.

Item 7. Material to be Filed as an Exhibit

The following Exhibits B and D to F are incorporated herein by reference to Exhibits B and D to F in Schedule 13D of various Gabelli entities dated June 19, 1989 relating to the Common Stock of Lincoln Telecommunications Company. The following Exhibit K is incorporated by reference to Exhibit K in Amendment No. 3 to Schedule 13D of various Gabelli entities dated January 3, 1989 relating to the Common Stock of Wynn's International. The following Exhibit N is incorporated by reference to Exhibit N to Schedule 13D of various Gabelli entities dated October 9, 1989 relating to the Common Stock of Graphic Technology, Inc. The following Exhibit BB is incorporated by reference to Exhibit BB in Amendment No. 6 to Schedule 13D of various Gabelli entities relating to the Common Stock of Hector Communications. The following Exhibit CC is incorporated by reference to Exhibit CC in Amendment No. 10 to Schedule 13D of various Gabelli entities relating to the Common Stock of The Liberty Corporation. The following Exhibit LL is incorporated by reference to Exhibit LL in the initial Schedule 13D of various Gabelli entities relating to the Common Stock of Pulitzer Publishing.

- Exhibit A: Joint Filing Agreement
- Exhibit B: Pertinent portions of form of investment advisory agreement used by GAMCO Investors, Inc.

- Exhibit D: Pertinent portions of Gabelli Funds, Inc. advisory agreements.

- Exhibit E: Pertinent portions of Gabelli Asset Fund and Gabelli Growth Fund voting procedures.

- Exhibit F: Pertinent portions of partnership agreements to which Gabelli Associates, GLI and GPP are parties.

- Exhibit K: Pertinent portions of the Investment Management Agreement of GIL.

- Exhibit N: Pertinent portions of the Investment Management Agreement of GAL.

- Exhibit BB: Memorandum of understanding between Gabelli Funds, Inc., Mario J. Gabelli and the Federal Communications Commission (dated November 3, 1992).

Exhibit CC: Joint motion for approval of memorandum of understanding file with FCC by Gabelli Funds, Inc., Mario J. Gabelli and the Federal Communications Commission (dated November 9, 1992).

Exhibit LL: Powers of Attorney to Stephen G. Bondi, Steven M. Joenk, and James E. McKee from Joseph H. Epel.

Powers of Attorney to Stephen G. Bondi, Steven M. Joenk, and James E. McKee from Robert E. Dolan.

Powers of Attorney to Stephen G. Bondi, Steven M. Joenk, and James E. McKee from Mario 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: April 8, 1996

GABELLI FUNDS, INC.

By: _____
James E. McKee
General Counsel

GAMCO INVESTORS, INC.

By: _____
Douglas R. Jamieson
Chief Operating Officer
and Executive Vice President

Gabelli International Limited

By: _____
Mario J. Gabelli, Chairman
and Investment Manager
by: James E. McKee
Attorney-in-Fact

Mario J. Gabelli

By: _____
James E. McKee
Attorney-in-Fact

GABELLI PERFORMANCE PARTNERSHIP

By: _____
Mario J. Gabelli
General Partner
by: James E. McKee
Attorney-in-Fact

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; and 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 Funds, Inc., 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 Funds, Inc.

Directors:

Mario J. Gabelli*

Richard B. Black

Chairman of Raster Image
Processing Systems; Chairman
ECRM; Director of Archetype
and Oak Technology; Director
of The Morgan Group, Inc.;
General Partner of KBA Part-
ners, Parker Plaza
400 Kelby Street,
Fort Lee, NJ 07029

Charles C. Baum

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

Dr. Eamon M. Kelly

President
Tulane University
218 Gibson Hall
6823 St. Charles Avenue
New Orleans, LA 70118

Marc J. Gabelli

Vice President

Officers:

Mario J. Gabelli

Chairman, Chief Executive
Officer and Chief Investment
Officer

Steven M. Joenk

Executive Vice President
and Chief Financial Officer

* Mr. Gabelli is the Chairman, Chief Executive Officer and
Chief Investment Officer of Gabelli Funds, Inc.; Chief Investment
Officer of GAMCO Investors, Inc.; Director/Trustee of all regis-
tered investment companies advised by Gabelli Funds, Inc.; Chairman
and Chief Executive Officer of Lynch Corporation; Director of
Spinnaker Industries, Inc.; Director of the Morgan Group, Inc.

Stephen G. Bondi

Vice President - Finance

James E. McKee

Vice President, General
Counsel and Secretary
Assistant Secretary

Joseph J. Frazzitta

GAMCO Investors, Inc.

Directors:

Douglas R. Jamieson

Joseph R. Rindler, Jr.

Regina M. Pitaro

Steven M. Joenk

F. William Scholz, II

Officers:

Mario J. Gabelli

Chief Investment Officer

Douglas R. Jamieson

Chief Operating Officer and
Executive Vice President

Joseph J. Frazzitta

Vice President and Chief
Financial Officer

Steven M. Joenk

Vice President

Stephen G. Bondi

Vice President

James E. McKee

Vice President, General
Counsel and Secretary

Gabelli Securities, Inc.

Directors:

Robert W. Blake

President of W.R. Blake
& Sons, Inc.

196-20 Northern Boulevard
Flushing, NY 11358

Douglas DeVivo

General Partner of ALCE
Partners, L.P.

One First Street, Suite 16
Los Altos, CA 94022

Ronald L. Gallatin

Consultant
Gabelli Securities, Inc.

One Corporate Center
Rye, NY 10580

Joseph R. Rindler, Jr.

Managing Director
GAMCO Investors, Inc.
One Corporate Center
Rye, NY 10580

Francine Sommer

Chief Executive Officer of
General Partner of Gabelli
Multimedia Partners, L.P.
One Corporate Center
Rye, NY 10580

Officers:

Steven M. Joenk

Executive Vice President

Stephen G. Bondi

Vice President

Joseph J. Frazzitta

Vice President - Finance

James E. McKee

Secretary

Gabelli & Company, Inc.

Directors:

James G. Webster, III

Chairman

Joseph J. Frazzitta

Vice President and
Chief Financial Officer

Steven M. Joenk

See above

Stephen G. Bondi

See above

Officers:

James G. Webster, III

Chairman

Joseph J. Frazzitta

Vice President-Finance and
Chief Financial Officer

Steven M. Joenk

Executive Vice President

Stephen G. Bondi

Vice President

Walter K. Walsh

Compliance Officer

James E. McKee

Secretary

GLI, Inc.

Directors:

Mario J. Gabelli

See above-Gabelli Funds, Inc.

Officers:

Mario J. Gabelli

Chairman and Chief Investment
Officer

Stephen G. Bondi

Vice President

Gabelli Associates Limited

Directors:

Mario J. Gabelli

See above-Gabelli Funds, Inc.

MeesPierson (Cayman)
Limited

British American Centre
Dr. Roy's Drive- Phase 3
Georgetown, Grand Cayman
Cayman Islands, British
WestIndies

MeesPierson (Cayman)
Limited

British American Centre
Dr. Roy's Drive- Phase 3
Georgetown, Grand Cayman
Cayman Islands, British
WestIndies

Officers:

Mario J. Gabelli

Chief Investment Officer

Kevin Bromley

Vice President, Treasurer and
Assistant Secretary

Sandra Wight

Secretary and Assistant Treasurer

Gabelli International Limited

Directors:

Mario J. Gabelli	See above-Gabelli Funds, Inc.
MeesPierson (Cayman) Limited	British American Centre Dr. Roy's Drive- Phase 3 Georgetown, Grand Cayman Cayman Islands, British West Indies

Officers:

Kevin Bromley	Vice President, Treasurer, and Assistant Secretary MeesPierson (Cayman) Limited British American Centre Dr. Roy's Drive- Phase 3 Georgetown, Grand Cayman Cayman Islands, British West Indies
Sandra Wight	Secretary and Assistant Treasurer Assistant Secretary MeesPierson (Cayman) Limited British American Centre Dr. Roy's Drive- Phase 3 Georgetown, Grand Cayman Cayman Islands, British West Indies

Gabelli Asset Management Company
International Advisory Services Ltd.

Directors:

Marc J. Gabelli	See above-Gabelli Funds, Inc.
Stephen G. Bondi	See Above-Gabelli Funds, Inc.
Joseph R. Rindler, Jr.	See above-GAMCO Investors, Inc.
Michael J. Burns	Appleby, Spurling & Kempe Cedar House 41 Cedar Avenue Hamilton, HM12 Bermuda
Douglas Molyneux	Appleby, Spurling & Kempe Cedar House 41 Cedar Avenue Hamilton, HM12 Bermuda

Lynch Corporation
8 Sound Shore Drive
Greenwich, CT 06830

Directors:

Paul J. Evanson	President Florida Light & Power Co. P.O Box 14000 700 Universe Blvd. Juno Beach, Fl 33408
Morris Berkowitz	Business Consultant 163-43 Willets Point Blvd. Whitestone, NY 11357
Mario J. Gabelli	See above-Gabelli Funds, Inc.
Paul Woolard	Business Consultant 116 East 68th Street New York, NY 10021
E. Val Cerutti	Business Consultant Cerutti Consultants 227 McLain Street Mount Kisco, NY 10549
Ralph R. Papitto	Chairman of the Board AFC Cable Systems, Inc. 50 Kennedy Plaza Suite 1250 Providence, RI 02903
Salvatore Muoio	Vice President Lazard Freres & Co. L.L.C. One Rockefeller Plaza New York, NY 10020-2327

Officers:

Mario J. Gabelli	Chairman and Chief Executive Officer
Joseph H. Epel	Treasurer
Robert E. Dolan	Chief Financial Officer
Carmine Ceraolo	Assistant Controller

Robert A. Hurwich

Vice President-Administration,
Secretary and General Counsel

Spinnaker Industries, Inc.
600 N. Pearl Street
Suite 2160
Dallas, TX 75201

Directors:

Joseph P. Rhein

5003 Central Avenue
Ocean City, NJ 08226

Richard J. Boyle

The Boyle Group, Inc.
6110 Blue Circle Drive
Suite 250
Minnetonka, MN 55343

Ned N. Fleming, III

Boyle, Fleming,
George & Co., Inc.
600 N. Pearl Street
Suite 2160
Dallas, TX 75201

Mario J. Gabelli

See above-Gabelli Funds, Inc.

Robert E. Dolan

See above Lynch Corporation

Anthonie C. van Ekris

Chairman and Chief
Executive Officer
Balmac International, Inc.
61 Broadway
Suite 1900
New York, NY 10006

Officers:

James W. Toman

Controller

Ned N. Fleming, III

President

Richard J. Boyle

Chairman and
Chief Executive Officer

Robert A. Hurwich

Secretary

Mark A. Matteson

Vice President, Corporate
Development

Entoleter, Inc.
251 Welton Street
Hamden, CT 06517

Directors:

Ned N. Fleming, III	See above-Spinnaker
Mark A. Matteson	See above-Spinnaker
James W. Toman	See above-Spinnaker
Robert P. Wentzel	See above Entoleter
James Fleming	230 Saugatuck Avenue, Unit 8 Westport, CT 06880

Officers:

James W. Toman	Chief Financial Officer and Secretary
Robert P. Wentzel	President
Anthony R. Massaro	Vice President-Manufacturing

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

Directors:

Jack C. Keen	Chairman
Jack W. Keen	President
Dr. Brian E. Gordon	Vice President
Mary Beth Baxter	Secretary & Treasurer
Robert E. Dolan	See above-Lynch Corporation
Robert A. Hurwich	See above-Lynch Corporation
Carmine Ceraolo	See above-Lynch Corporation

Officers:

Jack C. Keen	Chairman of the Board
Jack W. Keen	President
Jack L. Bentley	Executive Vice President
Dr. Brian E. Gordon	Vice President
Charles M. Baxter	Sr. Vice President-Operations
Mary Beth Baxter	Secretary & Treasurer
Robert A. Hurwich	Assistant Treasurer

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

Directors:

Mary J. Carroll	See above-Lynch Corporation
Carmine P. Ceraolo	See above-Lynch Corporation
Robert E. Dolan	See above-Lynch Corporation
Joseph H. Epel	See above-Lynch Corporation
Robert A. Hurwich	See above-Lynch Corporation
Leone A. Nilsen	President
Roger J. Nilsen	P.O. Box 146 Hannaford, ND 58448
Duane A. Plecity	Secretary
Harry B. Snyder	P.O. Box 131 Buffalo, ND 58011
Robert Snyder	200 Broadway South Buffalo, ND 58011

Officers:

Leone A. Nilsen	President
Robert Snyder	Vice President

Duane A. Plecity	Secretary
Harry B. Snyder	Treasurer
Joseph H. Epel	Assistant Treasurer
Robert A. Hurwich	Assistant Secretary

Lynch Telecommunications Corporation
8 Sound Shore Drive
Greenwich, CT 06830

Directors:

Richard A. Kiesling	2801 International Lane Suite 207 Madison, WI 53740
Jack C. Keen	See above-Western New Mexico Telephone Company
Robert A. Snyder	See above-Inter-Community Telephone Company

Officers:

Robert A. Hurwich	Secretary
Mary Beth Baxter	Treasurer and Assistant Secretary
Robert E. Dolan	Controller

Lynch Telephone Corporation
8 Sound Shore Drive
Greenwich, CT 06830

Directors:

Robert E. Dolan	Controller
Jack C. Keen	Chairman

Officers:

Jack C. Keen	Chairman
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Jack W. Keen

President

Robert A. Hurwich

Secretary

Mary Beth Baxter

Treasurer and
Assistant Secretary

Robert E. Dolan

Controller

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

DATE	SHARES PURCHASED SOLD (-)	AVERAGE PRICE (2)
COMMON STOCK-ELJER INDUSTRIES INC		
GABELLI FUNDS, INC.		
THE GABELLI SMALL CAP GROWTH FUND		
2/23/96	10,000	10.4875
GAMCO INVESTORS, INC.		
4/03/96	16,400	9.9512
3/11/96	4,000	10.0000
2/21/96	1,400	9.8750
2/20/96	4,600	9.3750
2/14/96	5,000	9.7500
2/14/96	5,000	10.1750
2/05/96	1,000-	10.2500
2/05/96	1,000	10.1250

(1) UNLESS OTHERWISE INDICATED, ALL TRANSACTIONS WERE EFFECTED ON THE NY STOCK EXCHANGE.

(2) PRICE EXCLUDES COMMISSION.

