

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934 (Amendment No. 10)

ViacomCBS Inc.
(previously filed as CBS Corporation)
(Name of Issuer)

Class A Common Stock
(Title of Class of Securities)

92556H107
(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)

January 27, 2021
(Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of §§ 240.13d-1(e), 240.13d-1(f) or 240.13d-1(g), check the following box .

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

Gabelli Funds, LLC

I.D. No. 13-4044523

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

(b)

3 SEC USE ONLY

4 SOURCE OF FUNDS (SEE INSTRUCTIONS)
00-Funds of investment advisory clients

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

6 CITIZENSHIP OR PLACE OF ORGANIZATION
New York

NUMBER OF	: 7	SOLE VOTING POWER
SHARES	:	2,215,350 (Item 5)
BENEFICIALLY	: 8	SHARED VOTING POWER
OWNED	:	NONE
BY EACH	: 9	SOLE DISPOSITIVE POWER
REPORTING	:	2,215,350 (Item 5)
PERSON	: 10	SHARED DISPOSITIVE POWER
WITH	:	NONE

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
2,215,350 (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)
4.24%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)
IA, CO

CUSIP No. 92556H107

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	:	1,704,871 (Item 5)
BENEFICIALLY	: 8	SHARED VOTING POWER
OWNED	:	NONE
BY EACH	: 9	SOLE DISPOSITIVE POWER
REPORTING	:	1,807,483 (Item 5)
PERSON	: 10	SHARED DISPOSITIVE POWER
WITH	:	NONE

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

1,807,483 (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)

3.46%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)
IA, CO

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

Gabelli & Company Investment Advisers, 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	: 7	SOLE VOTING POWER
SHARES	:	10,392 (Item 5)
BENEFICIALLY	: 8	SHARED VOTING POWER
OWNED	:	NONE
BY EACH	: 9	SOLE DISPOSITIVE POWER
REPORTING	:	10,392 (Item 5)
PERSON	: 10	SHARED DISPOSITIVE POWER
WITH	:	NONE

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
10,392 (Item 5)

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

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
0.02%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)
HC, CO

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

Gabelli Foundation, Inc.

I.D. No. 94-2975159

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
NV

NUMBER OF	: 7	SOLE VOTING POWER
SHARES	:	22,000 (Item 5)
BENEFICIALLY	: 8	SHARED VOTING POWER
OWNED	:	NONE
BY EACH	: 9	SOLE DISPOSITIVE POWER
REPORTING	:	22,000 (Item 5)
PERSON	: 10	SHARED DISPOSITIVE POWER
WITH	:	NONE

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

22,000 (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)

0.04%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

00-PRIVATE FOUNDATION

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

MJG Associates, Inc.
1304269

I.D. No. 06-

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
Connecticut

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

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

10,000 (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)

0.02%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)
CO

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

GGCP, Inc.

I.D. No. 13-3056041

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

(b)

3 SEC USE ONLY

4 Source of funds (SEE INSTRUCTIONS)
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
Wyoming

NUMBER OF	: 7	SOLE VOTING POWER
SHARES	:	20,436 (Item 5)
BENEFICIALLY	: 8	SHARED VOTING POWER
OWNED	:	NONE
BY EACH	: 9	SOLE DISPOSITIVE POWER
REPORTING	:	20,436 (Item 5)
PERSON	: 10	SHARED DISPOSITIVE POWER
WITH	:	NONE

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

20,436 (Item 5)

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

12

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

0.04%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

HC, CO

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

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
(SEE INSTRUCTIONS) X

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

0.00%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

HC, CO

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

Associated Capital Group, Inc.

I.D. No. 47-3965991

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
Delaware

NUMBER OF	: 7	SOLE VOTING POWER
SHARES	:	3,035 (Item 5)
BENEFICIALLY	: 8	SHARED VOTING POWER
OWNED	:	NONE
BY EACH	: 9	SOLE DISPOSITIVE POWER
REPORTING	:	3,035 (Item 5)
PERSON	: 10	SHARED DISPOSITIVE POWER
WITH	:	NONE

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
3,035 (Item 5)

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

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)
0.01%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)
HC, CO

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)
 00 – Funds of a Private Entity

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	:	15,200 (Item 5)
BENEFICIALLY	: 8	SHARED VOTING POWER
OWNED	:	NONE
BY EACH	: 9	SOLE DISPOSITIVE POWER
REPORTING	:	15,200 (Item 5)
PERSON	: 10	SHARED DISPOSITIVE POWER
WITH	:	NONE

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

15,200 (Item 5)

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

12

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

0.03%

14 TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)
 IN

Item 1. Security and Issuer

This Amendment No. 10 to Schedule 13D on the Class A Common Stock of ViacomCBS Inc. (previously filed as CBS Corporation) (the "Issuer") is being filed on behalf of the undersigned to amend the Schedule 13D, as amended (the "Schedule 13D") which was originally filed on January 13, 2006. Unless otherwise indicated, all capitalized terms used herein but not defined herein shall have the same meanings as set forth in the Schedule 13D.

Item 2. Identity and Background

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

This statement is being filed by various entities which except for LICT Corporation ("LICT") and CIBL, Inc. ("CIBL"), engage in various aspects of the securities business, primarily as investment adviser to various institutional and individual clients, including registered investment companies and pension plans, and as general partner or the equivalent of various private investment partnerships or private funds and as a registered broker-dealer. Certain of these entities may also make investments for their own accounts. Mario J. Gabelli ("Mario Gabelli") is deemed to directly or indirectly control these entities through his ownership interest.

The foregoing persons in the aggregate often own beneficially more than 5% of a class of equity securities of a particular issuer. Although several of the foregoing persons are treated as institutional investors for purposes of reporting their beneficial ownership on the short-form Schedule 13G, the holdings of those who do not qualify as institutional investors may exceed the 1% threshold presented for filing on Schedule 13G or implementation of their investment philosophy may from time to time require action which could be viewed as not completely passive. In order to avoid any question as to whether their beneficial ownership is being reported on the proper form and in order to provide greater investment flexibility and administrative uniformity, these persons have decided to file their beneficial ownership reports on the more detailed Schedule 13D form rather than on the short-form Schedule 13G and thereby to provide more expansive disclosure than may be necessary.

(a), (b) and (c) - This statement is being filed by one or more of the following persons: GGCP, Inc. ("GGCP"), GGCP Holdings LLC ("GGCP Holdings"), GAMCO Investors, Inc. ("GBL"), Associated Capital Group, Inc. ("AC"), Gabelli Funds, LLC ("Gabelli Funds"), GAMCO Asset Management Inc. ("GAMCO"), Teton Advisors, Inc. ("Teton Advisors"), Gabelli & Company Investment Advisers, Inc. ("GCIA"), Morgan Group Holding Co., ("MGH"), G.research, LLC ("G.research"), MJG Associates, Inc. ("MJG Associates"), Gabelli Securities International (Bermuda) Limited ("GSIL"), Gabelli Foundation, Inc. ("Foundation"), Mario Gabelli, LICT and CIBL. Those of the foregoing persons signing this Schedule 13D are hereinafter referred to as the "Reporting Persons".

GGCP makes investments for its own account and is the manager and a member of GGCP Holdings which is the controlling shareholder of GBL and AC. GBL, a public company listed on the New York Stock Exchange, is the parent company for a variety of companies engaged in the securities business, including certain of those named below. AC, a public company listed on the New York Stock Exchange, is the parent company for a variety of companies engaged in the securities business, including certain of those listed below.

GAMCO, a wholly-owned subsidiary of GBL, is an investment adviser registered under the Investment Advisers Act of 1940, as amended ("Advisers Act"). GAMCO is an investment manager providing discretionary managed account services for employee benefit plans, private investors, endowments, foundations and others.

GCIA, a wholly owned subsidiary of AC, is an investment adviser registered under the Advisers Act and serves as a general partner or investment manager to limited partnerships and offshore investment companies and other accounts. As a part of its business, GCIA may purchase or sell securities for its own account. GCIA or its relying advisers, act as a general partner or investment manager of a number of funds or partnerships, including Gabelli Associates Fund, L.P., Gabelli Associates Fund II, L.P., Gabelli Associates Limited, Gabelli Associates Limited II E, ALCE Partners, L.P., Gabelli Capital Structure Arbitrage Fund LP, Gabelli Capital Structure Arbitrage Fund Limited, Gabelli Intermediate Credit Fund L.P., GAMA Select Plus Master Fund, Ltd., GAMCO Medical Opportunities L.P., and Gabelli Multimedia Partners, L.P.

G.research is a wholly owned subsidiary of MGH. MGH in turn is controlled by GGCP through an 69% ownership interest. G.research, is a broker-dealer registered under the Securities Exchange Act of 1934, as amended ("1934 Act"), which as a part of its business regularly purchases and sells securities for its own account.

Gabelli Funds, a wholly owned subsidiary of GBL, is a limited liability company. Gabelli Funds is an investment adviser registered under the Advisers Act which provides advisory services for The Gabelli Equity Trust Inc., The Gabelli Asset Fund, The Gabelli Growth Fund, The Gabelli Convertible and Income Securities Fund Inc., The Gabelli Value 25 Fund Inc., The Gabelli Small Cap Growth Fund, The Gabelli Equity Income Fund, The Gabelli ABC Fund, The Gabelli Global Content & Connectivity Fund, The Gabelli Gold Fund, Inc., The Gabelli Multimedia Trust Inc., The Gabelli Global Rising Income & Dividend Fund, The Gabelli Capital Asset Fund, The Gabelli International Growth Fund, Inc., The Gabelli Global Growth Fund, The Gabelli Utility Trust, The Gabelli Utilities Fund, The Gabelli Dividend Growth Fund, The Gabelli Focus Five Fund, The Comstock Capital Value Fund, The Gabelli Dividend and Income Trust, The Gabelli Global Utility & Income Trust, The GAMCO Global Gold, Natural Resources, & Income Trust, The GAMCO Natural Resources Gold & Income Trust, The GDL Fund, Gabelli Enterprise Mergers & Acquisitions Fund, The Gabelli ESG Fund, Inc., The Gabelli International Small Cap Fund, The Gabelli Healthcare & Wellness Rx Trust, The Gabelli Global Small and Mid Cap Value Trust, Gabelli Value Plus+ Trust, Gabelli Merger Plus+ Trust Plc, The Gabelli Global Financial Services Fund, The Gabelli Global Mini Mites Fund, The Gabelli Go Anywhere Trust, The Gabelli Media Mogul Fund, The Gabelli Pet Parents' Fund, The Gabelli U.S. Treasury Money Market Fund, Bancroft Fund Ltd. and Ellsworth Growth & Income Fund Ltd. (collectively, the "Funds"), which are registered investment companies. Gabelli Funds is also the investment adviser to The GAMCO International SICAV (sub-funds GAMCO Merger Arbitrage and GAMCO All Cap Value), a UCITS III vehicle.

Teton Advisors, an investment adviser registered under the Advisers Act, provides discretionary advisory services to The TETON Westwood Mighty MitesSM Fund, The TETON Westwood Income Fund, The TETON Westwood SmallCap Equity Fund, TETON Westwood Intermediate Bond Fund, and The TETON Westwood Mid-Cap Equity Fund.

MJG Associates provides advisory services to private investment partnerships and offshore funds. Mario Gabelli is the sole shareholder, director and employee of MJG Associates. MJG Associates is the Investment Manager of Gabelli International Limited and Gabelli Fund, LDC. Mario J. Gabelli is the general partner of Gabelli Performance Partnership, LP.

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

LICT is a holding company with operating subsidiaries engaged primarily in the rural telephone industry. LICT actively pursues new business ventures and acquisitions. LICT makes 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, or trading in securities. Mario J. Gabelli is the Chief Executive Officer, a director, and substantial shareholder of LICT.

CIBL is a holding company with interests in telecommunications operations, primarily in the rural telephone industry. CIBL actively pursues new business ventures and acquisitions. CIBL makes 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, or trading in securities. Mario J. Gabelli is a director, and substantial shareholder of CIBL.

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

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

GAMCO is a New York corporation and GBL, MGH and Teton Advisors are Delaware corporations, each having its principal business office at One Corporate Center, Rye, New York 10580. GGCP is a Wyoming corporation and AC and GCIA are Delaware corporations each having its principal business office 191 Mason Street, Greenwich, CT 06830. GGCP Holdings is a Delaware limited liability corporation having its principal business office at 191 Mason Street, Greenwich, CT 06830. G.research is a Delaware limited liability company having its principal officers 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. MJG Associates is a Connecticut corporation having its principal business office at 191 Mason Street, Greenwich, CT 06830. The Foundation is a Nevada corporation having its principal offices at 165 West Liberty Street, Reno, Nevada 89501. LICT is a Delaware corporation having its principal place of business as 401 Theodore Fremd Avenue, Rye, New York 10580. CIBL, Inc. is a Delaware corporation having its principal place of business as 165 West Liberty Street, Suite 220, Reno, NV 89501.

For information required by instruction C to Schedule 13D with respect to the executive officers and directors of the foregoing entities and other related persons (collectively, "Covered Persons"), reference is made to Schedule I annexed hereto and incorporated herein by reference.

(d) – Not applicable.

(e) – Not applicable.

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

Item 5. Interest In Securities Of The Issuer

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

(a) The aggregate number of Securities to which this Schedule 13D relates is 4,103,896 shares, representing 7.85% of the approximately 52,266,444 Class A Common shares outstanding as reported in the Issuer's most recent Form 10-Q for the quarter ended September 30, 2020. The Reporting Persons beneficially own those Securities as follows:

Name	Shares of Common Stock	% of Class of Common
Gabelli Funds	2,215,350	4.24%
GAMCO	1,807,483	3.46%
GCIA	10,392	0.02%
GGCP	20,436	0.04%
Foundation	22,000	0.04%
AC	3,035	0.01%
MJG Associates	10,000	0.02%
Mario Gabelli	15,200	0.03%

Mario Gabelli is deemed to have beneficial ownership of the Securities owned beneficially by each of the foregoing persons. AC, GBL and GGCP are deemed to have beneficial ownership of the Securities owned beneficially by each of the foregoing persons other than Mario Gabelli and the Foundation.

(b) Each of the Reporting Persons and Covered Persons has the sole power to vote or direct the vote and sole power to dispose or to direct the disposition of the Securities reported for it, either for its own benefit or for the benefit of its investment clients or its partners, as the case may be, except that (i) GAMCO does not have the authority to vote 102,612 of the reported shares, (ii) Gabelli Funds has sole dispositive and voting power with respect to the shares of the Issuer held by the Funds so long as the aggregate voting interest of all joint filers does not exceed 25% of their total voting interest in the Issuer and, in that event, the Proxy Voting Committee of each Fund shall respectively vote that Fund's shares, (iii) at any time, the Proxy Voting Committee of each such Fund may take and exercise in its sole discretion the entire voting power with respect to the shares held

by such fund under special circumstances such as regulatory considerations, and (iv) the power of Mario Gabelli, AC, GBL, and GGCP is indirect with respect to Securities beneficially owned directly by other Reporting Persons.

(c) Information with respect to all transactions in the Securities which were effected during the past sixty days or since the most recent filing on Schedule 13D, whichever is less, by each of the Reporting Persons and Covered Persons is set forth on Schedule II annexed hereto and incorporated herein by reference.

(e) Not applicable.

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: January 28, 2021

GGCP, INC.
MARIO J. GABELLI
GABELLI FOUNDATION, INC.
MJG ASSOCIATES, INC.

By: /s/ David Goldman
David Goldman
Attorney-in-Fact

TETON ADVISORS, INC.
GABELLI FUNDS, LLC

By: /s/ David Goldman
David Goldman
General Counsel – Gabelli Funds, LLC
Counsel-Teton Advisors, Inc.

GAMCO INVESTORS, INC.

By: /s/ Kevin Handwerker
Kevin Handwerker
General Counsel & Secretary – GAMCO Investors, Inc.

ASSOCIATED CAPITAL GROUP, INC.
GAMCO ASSET MANAGEMENT INC.
GABELLI & COMPANY INVESTMENT ADVISERS, INC.

By: /s/ Douglas R. Jamieson
Douglas R. Jamieson
President & Chief Executive Officer – Associated Capital
Group, Inc.
President – GAMCO Asset Management Inc.
President – Gabelli & Company Investment Advisers, Inc.

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 GAMCO Asset Management Inc., Gabelli Funds, LLC, Gabelli & Company Investment Advisers, Inc., G.research, LLC, Teton Advisors, Inc., Associated Capital Group, Inc. or GAMCO Investors, Inc., the business address of each of which is One Corporate Center, Rye, New York 10580, and each such individual identified below is a citizen of the United States. To the knowledge of the undersigned, during the last five years, no such person has been convicted in a criminal proceeding (excluding traffic violations or similar misdemeanors), and no such person was a party to a civil proceeding of a judicial or administrative body of competent jurisdiction as a result of which he was or is subject to a judgment, decree or final order enjoining future violations of, or prohibiting or mandating activities subject to, federal or state securities law or finding any violation with respect to such laws except as reported in Item 2(d) and (e) of this Schedule 13D.

GAMCO Investors, Inc.

Directors:

Edwin L. Artzt	Former Chairman and Chief Executive Officer Procter & Gamble Company 900 Adams Crossing Cincinnati, OH 45202
Raymond C. Avansino	Chairman & Chief Executive Officer E.L. Wiegand Foundation 165 West Liberty Street Reno, NV 89501
Leslie B. Daniels	Operating Partner AE Industrial Partners, LP 2500 N. Military Trail, Suite 470 Boca Raton, FL 33431
Mario J. Gabelli	Chief Executive Officer and Chief Investment Officer of GGCP, Inc. Chairman & Chief Executive Officer of GAMCO Investors, Inc. Executive Chairman of Associated Capital Group, Inc. Director/Trustee of all registered investment companies advised by Gabelli Funds, LLC.
Elisa M. Wilson	Director c/o GAMCO Investors, Inc. One Corporate Center Rye, NY 10580
Eugene R. McGrath	Former Chairman and Chief Executive Officer Consolidated Edison, Inc. 4 Irving Place New York, NY 10003
Robert S. Prather	President & Chief Executive Officer Heartland Media, LLC 1843 West Wesley Road Atlanta, GA 30327

Officers:

Mario J. Gabelli	Chairman and Chief Executive Officer
Henry G. Van der Eb	Senior Vice President
Bruce N. Alpert	Senior Vice President
Kevin Handwerker	Executive Vice President, General Counsel and Secretary
Kieran Caterina	Chief Accounting Officer

GAMCO Asset Management Inc.

Directors:

Douglas R. Jamieson
Regina M. Pitaro
Paul Swirbul
Christopher Desmarais

Officers:

Mario J. Gabelli	Chief Executive Officer and Chief Investment Officer – Value Portfolios
Douglas R. Jamieson	President, Chief Operating Officer and Managing Director
David Goldman	General Counsel, Secretary & Chief Compliance Officer

Gabelli Funds, LLC

Officers:

Mario J. Gabelli	Chief Investment Officer – Value Portfolios
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Bruce N. Alpert	Executive Vice President and Chief Operating Officer
David Goldman	Vice President, Corporate Development and General Counsel
Richard Walz	Chief Compliance Officer
Kieran Caterina	Chief Accounting Officer
John Ball	Senior Vice President, Fund Administration

Gabelli Foundation, Inc.

Officers:

Mario J. Gabelli	Chairman, Trustee & Chief Investment Officer
Elisa M. Wilson	President
Marc Gabelli	Trustee
Matthew R. Gabelli	Trustee
Michael Gabelli	Trustee

GGCP, Inc.

Directors:

Mario J. Gabelli	Chief Executive Officer and Chief Investment Officer of GGCP, Inc. Chairman & Chief Executive Officer of GAMCO Investors, Inc. Executive Chairman of Associated Capital Group, Inc. Director/Trustee of all registered investment companies advised by Gabelli Funds, LLC.
Marc Gabelli	President – GGCP, Inc.
Matthew R. Gabelli	Vice President – Trading G.research, LLC One Corporate Center Rye, NY 10580
Michael Gabelli	President & COO Gabelli & Partners, LLC One Corporate Center Rye, NY 10580
Frederic V. Salerno	Chairman Former Vice Chairman and Chief Financial Officer Verizon Communications
Vincent S. Tese	Executive Chairman – FCB Financial Corp
Elisa M. Wilson	Director

Officers:

Mario J. Gabelli	Chief Executive Officer and Chief Investment Officer
Marc Gabelli	President

GGCP Holdings LLC

Members:

GGCP, Inc.	Manager and Member
<hr/> Mario J. Gabelli	Member

Teton Advisors, Inc.

Directors:

Marc Gabelli	Executive Chairman
Vincent J. Amabile	Founder- Amabile Partners
Stephen G. Bondi, CPA	Chief Financial Officer – Mittleman Brothers, LLC
Aaron J. Feingold, M.D.	President and Founder – Raritan Bay Cardiology Group
Nicholas F. Galluccio	Chief Executive Officer and President
Kevin M. Keeley	President & Executive Chairman – Keeley Teton Advisors, LLC
John M. Tesoro, CPA	Retired Partner – KPMG LLP

Officers:

Nicholas F. Galluccio	See above
Patrick B. Huvane, CPA, CFA	Chief Financial Officer
Deanna B. Marotz	Chief Compliance Officer

Associated Capital Group, Inc.

Directors:

Mario J. Gabelli	Chief Executive Officer and Chief Investment Officer of GGCP, Inc. Chairman & Chief Executive Officer of GAMCO Investors, Inc. Executive Chairman of Associated Capital Group, Inc. Director/Trustee of all registered investment companies advised by Gabelli Funds, LLC.
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Marc Gabelli	President – GGCP, Inc.
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Douglas R. Jamieson	President and Chief Executive Officer
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Bruce Lisman	Former Chairman - JP Morgan – Global Equity Division
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Daniel R. Lee	Chief Executive Officer Full House Resorts, Inc. 4670 South Ford Apache Road, Suite 190 Las Vegas, NV 89147
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Salvatore F. Sodano	Vice Chairman – Broadridge Financial Solutions
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Frederic V. Salerno	See above
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Elisa M. Wilson	Director
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Officers:

Mario J. Gabelli	Executive Chairman
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Douglas R. Jamieson	President and Chief Executive Officer
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Timothy H. Schott	Executive Vice President and Chief Financial Officer
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Kenneth D. Masiello	Chief Accounting Officer
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Kevin Handwerker	Executive Vice President, General Counsel and Secretary
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David Fitzgerald	Assistant Secretary
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Gabelli & Company Investment Advisers, Inc.

Directors:

Douglas R. Jamieson	
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Officers:

Douglas R. Jamieson	Chief Executive Officer and President
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John Givissis	Controller
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Kevin Handwerker	Secretary
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David Fitzgerald	Assistant Secretary
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G.research, LLC

Officers:

Cornelius V. McGinity	Office of the Chairman
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Vincent Amabile	President
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Bruce N. Alpert	Vice President
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Bernard Frize	Chief Compliance Officer
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Joseph Fernandez	Controller and Financial and Operations Principal
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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)
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CLASS A COMMON STOCK-VIACOMCBS INC.

MARIO J. GABELLI

12/03/20	1,500-	37.6395
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GABELLI & COMPANY INVESTMENT ADVISERS, INC.

12/14/20	200-	36.6000
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ALCE PARTNERS

12/30/20	800-	37.8736
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12/21/20	700-	35.4754
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12/17/20	700-	36.5400
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GAMCO ASSET MANAGEMENT INC.

1/27/21	9,110-	54.2697
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1/27/21	3,145-	53.5868
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1/27/21	978-	53.0878
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1/27/21	390-	53.9100
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1/27/21	1,520-	54.0932
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1/27/21	1,100-	54.7504
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1/27/21	476-	54.2100
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1/27/21	3,000-	53.9069
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1/27/21	8,478-	53.7917
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1/27/21	1,117-	55.3459
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1/27/21	798-	53.6050
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1/27/21	2,000-	54.1361
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1/27/21	1,200-	54.1267
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1/27/21	500-	53.6419
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1/27/21	28,716-	53.5937
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1/27/21	478-	54.0884
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1/26/21	5,210-	*DO
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1/26/21	6,800-	50.1039
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1/25/21	8,800-	48.0199
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1/25/21	1,500-	49.4979
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1/22/21	2,500	45.2796
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1/21/21	400-	45.1700
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1/21/21	3,000-	*DO
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1/21/21	600	45.6000
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1/20/21	500-	43.8840
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1/20/21	1,226	43.8608
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1/19/21	598	43.9500
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1/19/21	700-	44.1669
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1/19/21	1,000-	44.0604
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1/19/21	414	44.1019
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1/15/21	2,000	45.8361
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1/14/21	5,116	*DI
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1/14/21	5,116-	*DO
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1/14/21	1,597-	46.3515
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1/12/21	499-	42.1770
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1/08/21	319	*DI
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1/08/21	308-	40.7531
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1/07/21	2,116-	*DO
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1/07/21	1,393-	*DO
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1/06/21	1,473	40.6377
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1/06/21	1,501	39.5864
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1/06/21	2,000	40.6984
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1/06/21	2,000-	39.4612
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1/05/21	159-	36.9063
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1/05/21	1,500	37.0815
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1/04/21	100-	37.1700
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12/31/20	178	37.9054
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12/31/20	500	37.8080
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12/31/20	356-	37.9054
12/30/20	477-	37.5600
12/30/20	2,000	37.6368
12/29/20	398-	37.5588
12/29/20	298-	37.2917
12/28/20	750	37.0300
12/28/20	1,410	37.6277
12/28/20	1,300-	37.0300
12/28/20	5,115-	37.6277
12/27/20	3,000	*DI
12/23/20	3,100	36.8788
12/23/20	1,601-	35.7500
12/22/20	500-	*DO
12/22/20	477-	35.2052
12/22/20	500-	*DO
12/22/20	3,500	*DI
12/22/20	3,501-	*DO
12/21/20	334	35.6500
12/21/20	714-	35.6011
12/21/20	380	35.2500
12/18/20	600-	36.3667
12/18/20	17	*DI
12/18/20	200	36.2838
12/17/20	300-	36.7800
12/16/20	2,000-	36.5819
12/16/20	984-	36.8638
12/16/20	600-	36.2800
12/16/20	2,000-	36.7000
12/16/20	59-	36.8900
12/16/20	89-	36.8800
12/15/20	88	36.0200
12/15/20	354-	35.8256
12/15/20	1,026-	35.9000
12/15/20	698-	36.0000
12/15/20	176-	36.0200
12/15/20	513	35.9000
12/15/20	500	35.9900
12/14/20	865-	*DO
12/14/20	953-	*DO
12/14/20	99-	*DO
12/14/20	333-	*DO
12/14/20	500	35.4800
12/14/20	500-	35.4161
12/11/20	120	36.5722
12/11/20	500	*DI
12/11/20	1,381-	36.5722
12/10/20	3,147	*DI
12/10/20	255	36.8446
12/10/20	76	36.8448
12/10/20	34-	36.8452
12/10/20	200-	36.8447
12/10/20	117-	36.8446
12/10/20	4	36.8400
12/10/20	1,000	37.1163
12/10/20	2,195-	37.0324
12/09/20	3,096-	*DO
12/09/20	2,800	37.3111
12/09/20	200-	37.3000
12/09/20	58-	37.2700
12/09/20	1-	37.1600
12/07/20	100-	37.6600
12/07/20	215-	37.2800
12/04/20	138-	37.5291
12/03/20	614-	37.5000
12/03/20	536	37.5740
12/03/20	5,392-	*DO
12/03/20	1,572-	37.5740
12/02/20	1,000-	37.3500

12/02/20	738-	37.3228
12/02/20	119-	*DO
12/01/20	400-	37.7000
12/01/20	2,500-	37.4033
11/30/20	916-	*DO
11/30/20	836-	*DO
11/30/20	2,800-	36.4416
11/30/20	1,864-	*DO

GABELLI FUNDS, LLC.

GABELLI VALUE PLUS TRUST PLC

1/27/21	800	55.7213
1/19/21	2,000	44.2107

GABELLI VALUE FUND

1/26/21	3,000-	50.7303
1/25/21	2,000-	49.4695
1/22/21	5,000-	45.2243
1/14/21	3,000-	46.8036
1/13/21	1,500-	43.4773
1/11/21	2,000-	41.4905
1/06/21	1,500-	39.3424
1/05/21	9,000-	37.1589
12/22/20	4,000-	35.5604
12/14/20	2,000-	35.5257
12/08/20	4,000-	37.4990
12/07/20	4,000-	37.5367
11/30/20	4,000-	36.4061

GABELLI GLOBAL SMALL AND MIDCAP VALUE TRUST

1/06/21	4,000	39.8340
12/14/20	1,000	36.5040

GABELLI EQUITY TRUST

1/27/21	2,081-	53.7066
1/27/21	3,000-	53.1697
1/14/21	1,000-	46.2805
12/11/20	1,000-	36.3938
12/07/20	1,000-	37.5411

GABELLI EQUITY INCOME FUND

1/12/21	500-	42.2500
1/11/21	1,000-	41.4905
1/06/21	2,000-	38.9000

GABELLI DIVIDEND & INCOME TRUST

12/18/20	3,000-	36.4286
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GABELLI DIVIDEND GROWTH FUND

1/25/21	1,000-	51.0000
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GABELLI ASSET FUND

1/27/21	2,000-	55.8682
1/27/21	750-	56.5193
1/27/21	2,500-	55.5682
1/26/21	2,469-	49.9649
1/25/21	150-	48.7700
1/06/21	2,500-	40.4640
1/06/21	2,500-	39.3511
1/04/21	2,000-	37.4000
12/29/20	6,000-	37.4371
12/29/20	1,000-	37.5100
12/24/20	2,000-	36.9011
12/23/20	2,000-	36.5000
12/23/20	6,000-	36.8680
12/11/20	1,000-	36.2500
12/10/20	1,000-	37.0950
12/03/20	1,000-	37.4902
12/02/20	2,000-	37.2305
11/30/20	1,000-	36.2335

GABELLI CAPITAL ASSET FUND

11/30/20	500-	36.5410
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(1) UNLESS OTHERWISE INDICATED, ALL TRANSACTIONS WERE EFFECTED ON THE NASDAQ.

(2) PRICE EXCLUDES COMMISSION.

(*) RESULTS IN CHANGE OF DISPOSITIVE POWER AND BENEFICIAL OWNERSHIP.