

# SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

# SCHEDULE 13D

Under the Securities Exchange Act of 1934(Amendment No. 3)

Bel Fuse Inc. (Name of Issuer)

Class A Common Stock, Par Value \$0.10 (Title of Class of Securities)

GUSIP Number)

James E. McKee
GAMCO Investors, 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)

October 12, 2007

(Date of Event which Requires Filing of this Statement)

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

CUSIP	No. 077347201					
1	Names of reporting persons I.R.S. identification nos. of above Gabelli Funds, LLC	persons (entities only)	I.D.			
	No. 13-4044523					
2	2 Check the appropriate box if a member of a group (SEE INSTRUCTIONS)(a)					
	(b)					
3	Sec use only					
4	Source of funds (SEE INSTRUC 00-Funds of investment advisory					
5	Check box if disclosure of legal p	roceedings is required pursuant to items 2 (d) or 2 (e)				
6	Citizenship or place of organizat New York	on				
	Number Of	: 7 Sole voting power				
	Shares	97,700 (Item 5)				
	Beneficially	: 8 Shared voting power				
	Owned	· None				
	By Each	: 9 Sole dispositive power				
	Reporting	97,700 (Item 5)				
	Person	:10 Shared dispositive power				
	With	: : None				
11	Aggregate amount beneficially or	wned by each reporting person				
	97,700(Item 5)					
12	Check box if the aggregate amou (SEE INSTRUCTIONS)	nt in row (11) excludes certain shares				
13	Percent of class represented by a	mount in row (11)				
	3.72%					
14	Type of reporting person (SEE II IA	STRUCTIONS)				
		2				

CUSIP No	o. 077347201			
1	Names of reporting persons			
	I.R.S. identification nos. of above	persons (entities only)		
	GAMCO Asset Management Inc			
	0;	2		
2	Check the appropriate box if a n	nember of a group (SEE INSTRUCTIONS)(a)		
_				
	(b)			
	(0)			
3	Sec use only			
4	Source of funds (SEE INSTRUC			
	00-Funds of investment advisory	clients		
5	Check box if disclosure of legal p	roceedings is required pursuant to items 2 (d) or 2 (e)		
6	Citizenship or place of organizat	ion		
	New York			
	Number Of	: 7 Sole voting power		
		:		
	Shares	: 145,000 (Item 5)		
		:		
	Beneficially	: 8 Shared voting power		
	3	:		
	Owned	: None		
		<u>:</u>		
	By Each	: 9 Sole dispositive power		
		:		
	Reporting	: 145,000 (Item 5)		
		<u>:</u>		
	Person	:10 Shared dispositive power		
		:		
	With	: None		
		<u> </u>		
11	Aggregate amount beneficially owned by each reporting person			
	4.45.000 (Tr. 5)			
	145,000 (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)			
	· ····································			
	5.52%			
14	Type of reporting person (SEE II	NSTRUCTIONS)		
-	IA, CO	/		
	-			

COOII	10. 07/34/201		
1	Names of reporting persons		
	I.R.S. identification nos. of above	persons (entities only)	
	Gabelli Advisers,		
	Inc.		I.D. No. 13-
	4008049		1.D. No. 13-
2	Check the appropriate box if a me	ember of a group (SEE INSTRUCTIONS)(a)	
	(b)		
	(6)		
3	Sec use only		
	Carrier of family (CEE INCEDIGE	MONE)	
4	Source of funds (SEE INSTRUCT		
	00 – Funds of investment advisory	7 Chents	
5	Check box if disclosure of legal pr	oceedings is required pursuant to items 2 (d) or 2 (e)	
	<b>3 1</b>		
6	Citizenship or place of organization	on .	
	Delaware		
	Nl. Of		
	Number Of	: 7 Sole voting power	
	Shares	: 1,200 (Item 5)	
		:	
	Beneficially	: 8 Shared voting power	
		•	
	01	· N	
	Owned	None	
		<u>:                                    </u>	
	By Each	: 9 Sole dispositive power	
		:	
	Reporting	: 1,200 (Item 5)	
	Person	:10 Shared dispositive power	
	i cison	. Online a aspositive power	
	7.71.1	:	
	With	: None	
11	Aggregate amount beneficially ow	rned by each reporting person	
	1,200 (Item 5)		
	-,		
12	Check box if the aggregate amoun	tt in row (11) excludes certain shares	
	(SEE INSTRUCTIONS)		
13	Percent of class represented by an	nount in row (11)	
	0.05%		
14	Type of reporting person (SEE IN	STRUCTIONS)	
	IA, CO		

CUSIP	No. 077347201				
1	Names of reporting persons I.R.S. identification nos. of above GGCP, Inc.	e persons (entities only)			
	No. 13-3056041				
2	Check the appropriate box if a n	nember of a group (SEE INSTRUCTIONS)(a)			
	(b)				
	(6)				
3	Sec use only				
	5 to 1.55 to 1.55				
4	Source of funds (SEE INSTRUC	CTIONS)			
	None				
5	Check box if disclosure of legal p	proceedings is required pursuant to items 2 (d) or 2 (e)			
		,			
6	Citizenship or place of organizat New York	lion			
	New Tork				
	Number Of	: 7 Sole voting power			
		;			
	Shares	None (Item 5)			
		:			
	Beneficially	: 8 Shared voting power			
	Owned	: : None			
	Owned	:			
	By Each	: 9 Sole dispositive power			
		:			
	Reporting	None (Item 5)			
	Person	:10 Shared dispositive power			
	i ci suii	:			
	With	: None			
		:			
11	Aggregate amount beneficially o	Aggregate amount beneficially owned by each reporting person			
	None (Here E)				
	None (Item 5)				
12	Check how if the aggregate amou	int in var. (11) analysis contain chaves			
12	Check box if the aggregate amount in row (11) excludes certain shares (SEE INSTRUCTIONS) X				
	(OLD INSTRUCTIONS) A				
13	Percent of class represented by amount in row (11)				
	0.00%				
14	Type of reporting person (SEE I	NSTRUCTIONS)			
	HC, CO	HC, CO			
		5			
		-			

1	0. 077347201  Names of reporting persons		
	I.R.S. identification nos. of above		
	GAMCO Investors, Inc.		< font id="TAB2" style="LETTER-
	SPACING: 9pt;">	I.D. No. 13-4007862	
	Check the appropriate box if a 1	ember of a group (SEE INSTRUCTIONS)(a)	
	(b)		
	(-)		
3	Sec use only		
	Source of funds (SEE INSTRUC	CHONIC	
4	None	ions)	
5	Check box if disclosure of legal	roceedings is required pursuant to items 2 (d) or 2 (e)	
	Cit II I f		
6	Citizenship or place of organiza New York	on .	
	New 101K		
	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)	
	reporting	:	
	Person	:10 Shared dispositive power	
	With	: : None	
	With	:	
1	Aggregate amount beneficially o	ned by each reporting person	
	None (Item 5)		
	rone (rem 5)		
2	Check box if the aggregate amo	nt in row (11) excludes certain shares	
	(SEE INSTRUCTIONS) X		
	7		
3	Percent of class represented by a	aount in row (11)	
	0.00%		
4	Type of reporting person (SEE l	STRUCTIONS)	
	HC, CO		
		6	

	No. 077347201					
1						
	I.R.S. identification nos. of abov	re persons (entities only)				
	Mario J. Gabelli	I (ODD DIGTORIONOV)				
2	Check the appropriate box if a member of a group (SEE INSTRUCTIONS)(a)					
	(b)					
	(-)					
3	Sec use only					
	J					
4	Source of funds (SEE INSTRUC	CTIONS)				
	None					
5	Check box if disclosure of legal	proceedings is required pursuant to items 2 (d) or 2 (e)				
6	Citizenship or place of organiza	tion				
	USA					
	Number Of	: 7 Sole voting power				
	Number of	:				
	Shares	None (Item 5)				
		<u>:                                      </u>				
Beneficially : 8 Shared voting power						
	0 1					
	Owned	: None :				
	By Each	: 9 Sole dispositive power				
	By Euch	:				
	Reporting	: None (Item 5)				
		<u>:</u>				
	Person	:10 Shared dispositive power				
	With	: : None				
	with	:				
11	Aggregate amount beneficially	owned by each reporting person				
	None (Item 5)					
12	Check box if the aggregate amo	unt in row (11) excludes certain shares				
	(SEE INSTRUCTIONS) X					
13	Percent of class represented by	amount in var. (11)				
13	rercent of class represented by	anount in row (11)				
	0.00%					
14	Type of reporting person (SEE 1	INSTRUCTIONS)				
	IN					
		7				

## Item 1. <u>Security and Issuer</u>

This Amendment No. 3 to Schedule 13D on the Class A Common Stock of Bel Fuse Inc. (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 June 25, 2007. Unless otherwise indicated, all capitalized terms used herein but not defined herein shall have the same meaning as set forth in the Schedule 13D.

### Item 2. <u>Identity and Background</u>

This statement is being filed by Mario J. Gabelli ("Mario Gabelli") and various entities which he

directly or indirectly controls or for which he acts as chief investment officer. These entities, except for LICT Corporation ("LICT"), 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 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 filling 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 fill 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. formerly known as Gabelli Group Capital Partners, Inc. ("GGCP"), GAMCO Investors, Inc. formerly known as Gabelli Asset Management Inc. ("GBL"), Gabelli Funds, LLC ("Gabelli Funds"), GAMCO Asset Management Inc. formerly known as GAMCO Investors, Inc. ("GAMCO"), Gabelli Advisers, Inc. ("Gabelli Advisers"), Gabelli Securities, Inc. ("GSI"), Gabelli & Company, Inc. ("Gabelli & Company"), MJG Associates, Inc. ("MJG Associates"), Gabelli Foundation, Inc. ("Foundation"), Mario Gabelli, and LICT. Those of the foregoing persons signing this Schedule 13D are hereafter referred to as the "Reporting Persons".

GGCP makes investments for its own account and is the parent company of GBL. GBL, a public company listed on the New York Stock Exchange, is the parent company for a variety of

companies engaged in the securities business, including those named below.

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

GSI, a majority-owned subsidiary of GBL, is an investment adviser registered under the Advisers Act and serves as a general partner or investment manager to limited partnerships and offshore investment companies. As a part of its business, GSI may purchase or sell securities for its own account. It is the immediate parent of Gabelli & Company. GSI is the general partner or investment manager of a number of funds or partnerships, including Gabelli Associates Fund, Gabelli Associates Fund II, Gabelli Associates Limited, ALCE Partners, L.P., and Gabelli Multimedia Partners, L.P. GSI and Marc Gabelli own 45% and 55%, respectively, of Gabelli Securities International Limited ("GSIL"). GSIL provides investment advisory services to offshore funds and accounts. GSIL is an investment advisor of Gabelli International Gold Fund Limited, Gabelli European Partners, Ltd., and Gabelli Global Partners, Ltd.

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.

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 presently provides discretionary managed account services for The Gabelli Equity Trust Inc., The Gabelli Asset Fund, The GAMCO Growth Fund, The Gabelli Convertible and Income Securities Fund Inc., The Gabelli Value Fund Inc., The Gabelli Small Cap Growth Fund, The Gabelli Equity Income Fund, The Gabelli ABC Fund, The GAMCO Global Telecommunications Fund, GAMCO Gold Fund, Inc., The Gabelli Global Multimedia Trust Inc., The GAMCO Global Convertible Securities Fund, Gabelli Capital Asset Fund, GAMCO International Growth Fund, Inc., The GAMCO Global Growth Fund, The Gabelli Utility Trust, The GAMCO Global Opportunity Fund, The Gabelli Utilities Fund, The Gabelli Blue Chip Value Fund, The GAMCO Mathers Fund, The Gabelli Woodland Small Cap Value Fund, The Comstock Capital Value Fund, The Gabelli Dividend and Income Trust, The Gabelli Global Utility & Income Trust, The Gabelli Global Gold, Natural Resources, & Income Trust, The Gabelli Global Deal Fund, and The Gabelli Healthcare & Wellness Rx Trust (collectively, the "Funds"), which are registered investment companies

Gabelli Advisers, a subsidiary of GBL, is an investment adviser which provides discretionary advisory services to The GAMCO Westwood Mighty Mites<sup>sm</sup> Fund, The GAMCO Westwood Income Fund and The GAMCO Westwood Small Cap 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, Gabelli International II Limited, Gabelli Performance Partnership, and Gabelli Fund, LDC.

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

Investment Manager 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, reinvesting, or trading in securities. Mario J. Gabelli is a director, and substantial shareholder of LICT.

Mario Gabelli is the majority stockholder and Chief Executive Officer of GGCP and Chairman and Chief Executive Officer of GBL. GGCP is the majority shareholder of GBL. GBL, in turn, is the sole stockholder of GAMCO. GBL is also the majority stockholder of GSI and the largest shareholder of Gabelli Advisers. Gabelli & Company is a wholly-owned subsidiary of GSI. The Reporting Persons do not admit that they constitute a group.

GGCP, GBL, 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. MJG Associates is a Connecticut corporation having its principal business office at 140 Greenwich Avenue, Greenwich, CT 06830. The Foundation is a Nevada corporation having its principal offices at 165 West Liberty Street, Reno, Nevada 89501. LICT is a Delaware corporation having its principal place of business at 401 Theodore Fremd Avenue, Rye, New York 10580.

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. <u>Source and Amount of Funds or Other Consideration</u>

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

The Reporting Persons used an aggregate of approximately \$1,066,716 to purchase the additional Securities reported as beneficially owned in Item 5 since the most recent filing on Schedule 13D. GAMCO used approximately \$1,066,716 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 5. <u>Interest In Securities Of The Issuer</u>

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 243,900 shares, representing 9.28% of the 2,626,949 shares outstanding as reported in the Issuer's most recent Form 10-Q for the quarter ended June 30, 2007. The Reporting Persons beneficially own those Securities as follows:

Name	Shares of Common Stock	% of Class of Common
Gabelli Funds	97,700	3.72%
GAMCO	145,000	5.52%
Gabelli Advisers	1,200	0.05%

Mario Gabelli is deemed to have beneficial ownership of the Securities owned beneficially by each of the foregoing persons. GSI is deemed to have beneficial ownership of the Securities owned beneficially by Gabelli & Company. 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) 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, 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: October 15, 2007

# MARIO J. GABELLI

GGCP, INC.

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

GAMCO INVESTORS, INC.

GABELLI FUNDS, LLC GABELLI ADVISERS, INC.

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

GAMCO ASSET MANAGEMENT INC.

By:/s/ Douglas R. Jamieson Douglas R. Jamieson President and Chief Operating Officer

# 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 Securities, 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.

GGCP, Inc. Directors:

Vincent J. Amabile

Business Consultant

Mario J. Gabelli

Chief Executive Officer of GGCP, Inc., and GAMCO Investors, Inc.; Director/Trustee of all registered investment

companies advised by Gabelli Funds, LLC; Chief Executive Officer of LICT Corporation.

Marc J. Gabelli Chairman of LGL Corporation

Matthew R. Gabelli

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

Charles C. Baum

Secretary & Treasurer United Holdings Co., Inc. 2545 Wilkens Avenue Baltimore, MD 21223

Douglas R. Jamieson

See below

Joseph R. Rindler, Jr.

 $Business\ Consultant/former\ Chairman\ of\ GAMCO\ Asset\ Management\ Inc.$ 

Fredric V. Salerno

Chairman; Former Vice Chairman and Chief Financial Officer

Verizon Communications

Officers:

Mario J. Gabelli

Chief Executive Officer and Chief Investment Officer

Michael G. Chieco

Chief Financial Officer

GAMCO Investors, Inc. Directors:

\_\_\_\_\_

Edwin L. Artzt

Former Chairman and Chief Executive Officer

Procter & Gamble Company 900 Adams Crossing Cincinnati, OH 45202

Richard L. Bready

Chairman and Chief Executive Officer

Nortek, Inc. 50 Kennedy Plaza Providence, RI 02903

Mario J. Gabelli

See above

John D. Gabelli

Senior Vice President

John C. Ferrara

**Business Consultant** 

Eugene R. McGrath

Former Chairman and Chief Executive Officer

 $Consolidated\ Edison,\ Inc.$ 

Karl Otto Pohl (1)

Sal. Oppenheim jr. & Cie. Bockenheimer Landstrasse 20 D-6000 FRANKFURT AM MAIN

Germany

Robert S. Prather

Vincent S. Tese

President & Chief Operating Officer

Gray Television, Inc. 4370 Peachtree Road, NE Atlanta, GA 30319

Lawyer, Investment Adviser and Cable Television Executive

c/o Bear Stearns & Company, Inc. 245 Park Avenue, 19<sup>th</sup> Floor New York, NY 10167

Officers:

Mario J. Gabelli

Chairman and Chief Executive Officer

Douglas R. Jamieson President and Chief Operating Officer

Henry G. Van der Eb Senior Vice President

Diane LaPointe Acting Co-Chief Financial Officer

Kieran Caterina Acting Co-Chief Financial Officer

James E. McKee

Vice President, General Counsel and Secretary

GAMCO Asset Management Inc. Directors:	
Douglas R. Jamieson Regina M. Pitaro F. William Scholz, II William S. Selby	_
Officers:	
Mario J. Gabelli	Chief Investment Officer – Value Portfolios
Douglas R. Jamieson	President
John Piontkowski	Chief Operating Officer & Chief Financial Officer
Chistopher J. Michailoff	General Counsel and Secretary
Gabelli Funds, LLC Officers:	
Mario J. Gabelli	Chief Investment Officer – Value Portfolios
Bruce N. Alpert	Executive Vice President and Chief Operating Officer
James E. McKee	Secretary
Gabelli Advisers, Inc. Directors:  Bruce N. Alpert	See above
Douglas R. Jamieson	See above
Officers:	
Bruce N. Alpert	Chief Operating Officer
James E. McKee	Secretary
Gabelli Securities, Inc.	_
Directors:	
Robert W. Blake	President of W. R. Blake & Sons, Inc. 196-20 Northern Boulevard Flushing, NY 11358
Douglas G. DeVivo	General Partner of ALCE Partners, L.P. One First Street, Suite 16 Los Altos, CA 94022
Douglas R. Jamieson	President and Chief Operating Officer
F. William Scholz, II	See above
Officers:	
Douglas R. Jamieson	See above
Terrence Clancy	Chief Operating Officer
Christopher J. Michailoff	Secretary
Kieran Caterina	Chief Financial Officer
Gabelli & Company, Inc. Directors:	
James G. Webster, III	Chairman & Interim President
Irene Smolicz	Senior Trader Gabelli & Company, Inc.
Officers: James G. Webster, III	Chairman & Interim President
Bruce N. Alpert	Vice President - Mutual Funds

Secretary

James E. McKee

Directors:

Mario J. Gabelli See above - GGCP, Inc.

Glenn Angelillo P.O. Box 128

New Canaan, CT 06840

Alfred W. Fiore The Ross Companies

1270 Avenue of the Americas New York, NY 10020-1703

Salvatore Muoio Principal

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

Gary L. Sugarman Chief Executive Officer

Richfield Associates 400 Andrews Street Rochester, NY 14604

Officers:

Mario J. Gabelli Chairman

Robert E. Dolan Interim President and Chief Executive Officer,

Chief Financial Officer

Thomas J. Hearity General Counsel

(1) Citizen of Germany



SCHEDULE II

# INFORMATION WITH RESPECT TO

TRANSACTIONS EFFECTED DURING THE PAST SIXTY DAYS OR SINCE THE MOST RECENT FILING ON SCHEDULE 13D (1)

SHARES PURCHASED AVERAGE

	01111	LLO I OILO		11, 21010
	DATE	SOLD(-)	PRIC	CE(2)
COMMON S	TOCK-BEL	FUSE INC.		
GAMC	O ASSET MA	ANAGEME	ENT INC.	
	10/12/07	9,600	36.6599	)
	10/11/07	1,400	36.6600	)
	10/10/07	100	37.1500	
	10/09/07	2,500	37.1500	)

10/12/07	9,600	36.6599
10/11/07	1,400	36.6600
10/10/07	100	37.1500
10/09/07	2,500	37.1500
10/08/07	300	37.1500
10/05/07	1,000	37.1500
10/04/07	4,100	37.1500
10/02/07	1,000	38.0490
9/28/07	2,400	36.9800
9/27/07	700	36.9800
9/26/07	2,000	36.9800
9/25/07	4,400	36.9800
9/24/07	10,500	37.1436
9/17/07	5,000	34.9000
9/11/07	22,000-	34.5000
9/11/07	1,200	35.0000
9/07/07	3,800	34.0500

(1) UNLESS OTHERWISE INDICATED, ALL TRANSACTIONS WERE EFFECTED ON THE NASDAQ STOCK MARKET.

(2) PRICE EXCLUDES COMMISSION.