

HANDY & HARMAN LTD.
Form SC 13D/A
September 10, 2014
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934 (Amendment No. 8)

Handy & Harman Ltd. (formerly WHX Corporation)
(Name of Issuer)

Common Stock
(Title of Class of Securities)

410315105
(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)

September 9, 2014
(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 .

CUSIP No. 410315105

1 Names of reporting persons
I.R.S. identification nos. of
above persons (entities only)
Gabelli Funds, LLC

2 I.D. No. 13-4044523
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 : 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

12 None (Item 5)
Check box if the aggregate
amount in row (11) excludes
certain shares
(SEE INSTRUCTIONS)

13 Percent of class represented
by amount in row (11)

0.00%

14 Type of reporting person
(SEE INSTRUCTIONS)
IA, CO

2

CUSIP No. 410315105

Names of reporting persons
 I.R.S. identification nos. of above persons (entities
 only)

1
 GAMCO Asset Management
 Inc.

I.D. No. 13-4044521

Check the appropriate box if a member of a group
 (SEE INSTRUCTIONS) (a)

2
 (b)

3
 Sec use only

Source of funds (SEE INSTRUCTIONS)
 00-Funds of investment advisory clients

4
 5
 Check box if disclosure of legal proceedings is
 required pursuant to items 2 (d) or 2 (e)

Citizenship or place of organization
 Delaware

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)

13
 Percent of class represented by amount in row (11)

0.00%

14

Type of reporting person (SEE INSTRUCTIONS)
IA, CO

3

CUSIP No. 410315105

1 Names of reporting persons
I.R.S. identification nos. of
above persons (entities only)
MJG Associates, Inc.

2 I.D. No. 06-1304269
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 : 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

12 None (Item 5)
Check box if the aggregate
amount in row (11) excludes
certain shares
(SEE INSTRUCTIONS)

13 Percent of class represented
by amount in row (11)

14 0.00%
Type of reporting person
(SEE INSTRUCTIONS)
CO

4

CUSIP No. 410315105

1 Names of reporting persons
 I.R.S. identification nos. of above persons (entities only)
 Teton Advisors, Inc. I.D. No. 13-4008049
 Check the appropriate box if a member of a group (SEE INSTRUCTIONS) (a)

2 (b)

3 Sec use only

4 Source of funds (SEE INSTRUCTIONS)
 00 – Funds of investment advisory clients

5 Check box if disclosure of legal proceedings is required pursuant to items 2 (d) or 2 (e)

6 Citizenship or place of organization
 Delaware

Number Of	: 7	Sole voting power
Shares	:	428 (Item 5)
Beneficially	: 8	Shared voting power
Owned	:	None
By Each	: 9	Sole dispositive power
Reporting	:	428 (Item 5)
Person	: 10	Shared dispositive power
With	:	None

11 Aggregate amount beneficially owned by each reporting person
 428 (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)
 0.00%

14 Type of reporting person (SEE
 INSTRUCTIONS)
 IA, CO

CUSIP No. 410315105

Names of reporting persons
 I.R.S. identification nos. of above persons
 (entities only)

1 GGCP, I.D.
 Inc. No. 13-3056041

Check the appropriate box if a member of a group
 (SEE INSTRUCTIONS) (a)

2 (b)

3 Sec use only

Source of funds (SEE INSTRUCTIONS)
 4 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 : 16,090 (ITEM 5)

Beneficially :8 Shared voting power

Owned : None

By Each :9 Sole dispositive power

Reporting : 16,090 (Item 5)

Person :10 Shared dispositive power

With : None

11 Aggregate amount beneficially owned by each
 reporting person

16,090 (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)

0.12%

14

Type of reporting person (SEE
INSTRUCTIONS)
HC, CO

6

CUSIP No. 410315105

Names of reporting persons
 I.R.S. identification nos. of above
 persons (entities only)
 1 GAMCO Investors,
 Inc.
 I.D. No. 13-4007862
 Check the appropriate box if a
 member of a group (SEE
 INSTRUCTIONS)

2 (a)

(b)

3 Sec use only

4 Source of funds (SEE
 INSTRUCTIONS)
 None

5 Check box if disclosure of legal
 proceedings is required pursuant
 to items 2 (d) or 2 (e)

6 Citizenship or place of
 organization
 New York

Number Of : 7 Sole voting power

Shares : None

Beneficially : 8 Shared voting power

Owned : None

By Each : 9 Sole dispositive power

Reporting : None

Person : 10 Shared dispositive power

With : None

11 Aggregate amount beneficially
 owned by each reporting person

None

- 12 Check box if the aggregate amount in row (11) excludes certain shares
(SEE INSTRUCTIONS)
- 13 Percent of class represented by amount in row (11)

0.00%
- 14 Type of reporting person (SEE INSTRUCTIONS)
HC, CO

7

CUSIP No. 410315105

1 Names of reporting persons
I.R.S. identification nos. of
above persons (entities only)

Mario J. Gabelli

Check the appropriate box if
a member of a group (SEE
INSTRUCTIONS)

2 (a)

(b)

3 Sec use only

4 Source of funds (SEE
INSTRUCTIONS)

None

5 Check box if disclosure of
legal proceedings is required
pursuant to items 2 (d) or 2
(e)

6 Citizenship or place of
organization

USA

Number Of :⁷ Sole voting power

Shares : None (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

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

(SEE INSTRUCTIONS)

13 Percent of class represented
by amount in row (11)

0.00%

14 Type of reporting person
(SEE INSTRUCTIONS)

IN

8

Item 1. Security and Issuer

This Amendment No. 8 to Schedule 13D on the Common Stock of Handy & Harman Ltd. (the "Issuer"), formerly WHX Corporation, is being filed on behalf of the undersigned to amend the Schedule 13D, as amended (the "Schedule 13D"), which was originally filed on September 19, 2005. 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. Identity and Background

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

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 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. 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 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"), Gabelli Funds, LLC ("Gabelli Funds"), GAMCO Asset Management Inc. ("GAMCO"), Teton Advisors, Inc. ("Teton Advisors"), Gabelli Securities, Inc. ("GSI"), G.research, Inc. ("G.research"), MJG Associates, Inc. ("MJG Associates"), Gabelli Foundation, Inc. ("Foundation"), MJG-IV Limited Partnership ("MJG-IV"), and Mario Gabelli. 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. 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 and other accounts. As a part of its business, GSI may purchase or sell securities for its own account. GSI is 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., Gabelli Japanese Value Partners L.P., GAMA Select Energy + L.P., GAMCO Medical Opportunities L.P., GAMCO Long/Short Equity Fund, L.P., Gabelli Multimedia Partners, L.P., Gabelli International Gold Fund Limited and Gabelli Green Long/Short Fund, L.P.

G.research, 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 provides advisory 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 25 Fund Inc., The Gabelli Small Cap Growth Fund, The Gabelli Equity Income Fund, The Gabelli ABC Fund, The GAMCO Global Telecommunications Fund, The Gabelli Gold Fund, Inc., The Gabelli Multimedia Trust

Inc., The Gabelli Global Rising Income & Dividend Fund, The Gabelli Capital Asset Fund, The 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 Dividend Growth Fund, The GAMCO Mathers 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 SRI Fund, Inc., and The Gabelli Healthcare & Wellness^{Rx} Trust, The Gabelli Global Small and Mid Cap Value Trust, (collectively, the "Funds"), which are registered investment companies. Gabelli Funds is also the investment adviser to The GAMCO International SICAV (sub-funds GAMCO Strategic Value and GAMCO Merger Arbitrage), 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, 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.

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

MJG-IV is a family partnership in which Mario Gabelli is the general partner. Mario Gabelli has less than a 100% interest in MJG-IV. MJG-IV makes investments for its own account. Mario Gabelli disclaims ownership of the securities held by MJG-IV beyond his pecuniary interest.

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

GAMCO and G.research are New York corporations and GBL, GSI, 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 having its principal business office at 140 Greenwich Avenue, Greenwich, CT 06830. GGCP Holdings is a Delaware limited liability corporation having its principal business office at 140 Greenwich Avenue, Greenwich, CT 06830. 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.

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 16,518 shares, representing 0.13% of the 12,915,182 shares outstanding as reported in the Issuer's Form 10-Q for the quarterly period ended June 30, 2014. The Reporting Persons beneficially own those Securities as follows:

Name	Shares of Common Stock	% of Class of Common
Teton Advisors	428	0.00%

GGCP 16,090 0.12%

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 G.research. 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) The Reporting Persons ceased to be beneficial owners of 5% or more of the issuer's common stock on September 9, 2014.

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: September 10, 2014

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

By: /s/ Douglas R. Jamieson
Douglas R. Jamieson
Attorney-in-Fact

TETON ADVISORS, INC.

By: /s/ David Goldman
David Goldman
General Counsel – Teton Advisors, Inc.

GAMCO ASSET MANAGEMENT INC.
GAMCO INVESTORS, INC.
GABELLI FUNDS, LLC

By: /s/ Douglas R. Jamieson

Douglas R. Jamieson

President & Chief Operating Officer – GAMCO Investors, Inc.

President – GAMCO Asset Management Inc.

President & Chief Operating Officer of the sole member of
Gabelli Funds, LLC

10

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., G.research, Inc., Teton Advisors, 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.

GGCP, Inc.

Directors:

Mario J. Gabelli	Chief Executive Officer of GGCP, Inc., and Chairman & Chief Executive Officer of GAMCO Investors, Inc.; Director/Trustee of all registered investment companies advised by Gabelli Funds, LLC.
Marc J. Gabelli	Chairman of The LGL Group, Inc. 2525 Shader Road Orlando, FL 32804
Matthew R. Gabelli	Vice President – Trading G.research, Inc. One Corporate Center Rye, NY 10580
Charles C. Baum	Secretary & Treasurer United Holdings Co., Inc. 2545 Wilkens Avenue Baltimore, MD 21223
Fredric V. Salerno	Chairman; Former Vice Chairman and Chief Financial Officer

Verizon
Communications

Officers:

Mario J. Gabelli	Chief Executive Officer and Chief Investment Officer
Marc J. Gabelli	President
Silvio A. Berni	Vice President, Assistant Secretary and Controller

GGCP Holdings LLC

Members:

GGCP, Inc.	Manager and Member
------------	-----------------------

Mario J. Gabelli	Member
------------------	--------

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

Richard L. Bready	Chairman & Chief Executive Officer E.L. Wiegand Foundation 165 West Liberty Street Reno, NV 89501
-------------------	--

	Former Chairman and Chief Executive Officer Nortek, Inc.
--	---

50 Kennedy
Plaza
Providence, RI
02903

See above

Mario J. Gabelli

Director
c/o GAMCO
Investors, Inc.
One Corporate
Center
Rye, NY 10580

Elisa M. Wilson

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

Douglas R. Jamieson

President and
Chief Operating
Officer

Henry G. Van der Eb

Bruce N. Alpert

Senior Vice
President

Agnes Mullady

Robert S. Zuccaro

Senior Vice
President

Kevin Handwerker

Senior Vice
President

Executive Vice
President and
Chief Financial
Officer

Executive Vice
President,
General Counsel
and Secretary

GAMCO Asset Management Inc.
Directors:

Douglas R. Jamieson
Regina M. Pitaro
William S. Selby

Officers:

Mario J. Gabelli
Chief Executive
Officer and Chief
Investment
Officer – Value
Portfolios

Douglas R. Jamieson
President, Chief
Operating Officer
and Managing
Director

Robert S. Zuccaro
Chief Financial
Officer

David Goldman
General Counsel,
Secretary &
Chief
Compliance
Officer

Gabelli Funds, LLC
Officers:

Mario J. Gabelli
Chief Investment
Officer – Value
Portfolios

Bruce N. Alpert
Executive Vice
President and
Chief Operating
Officer

Agnes Mullady President and
 Chief Operating
 Officer – Open
 End Fund
 Division

Robert S. Zuccaro Chief Financial
 Officer

David Goldman General Counsel

Teton Advisors, Inc.
Directors:

Howard F. Ward Chairman of the
 Board

Nicholas F. Galluccio Chief Executive
 Officer and
 President

Vincent J. Amabile

John Tesoro

Officers:

Howard F. Ward See above

Nicholas F. Galluccio See above

Robert S. Zuccaro Chief Financial
 Officer

David Goldman General Counsel

Tiffany Hayden 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 DeVivo Asset
 Management
 Company LLC
 P.O. Box 2048

Menlo Park, CA
94027

Marc J. Gabelli

Douglas R. Jamieson President

Daniel R. Lee
William C. Mattison, Jr.
Salvatore F. Sodano

Officers:

Douglas R. Jamieson See above
Robert S. Zuccaro Chief Financial Officer
Diane M. LaPointe Controller
David M. Goldman General Counsel and Secretary
Joel Torrance Chief Compliance Officer

G.research, Inc.
Directors:

Irene Smolicz Senior Trader – G.research, Inc.
Daniel M. Miller Chairman
Cornelius V. McGinity President

Officers:

Daniel M. Miller See above
Cornelius V. McGinity See above
Bruce N. Alpert Vice President
Diane M. LaPointe Controller and Financial & Operations Principal
Douglas R. Jamieson Secretary
David M. Goldman Assistant Secretary
Josephine D. LaFauci Chief Compliance Officer

Gabelli Foundation, Inc.

Officers:

Mario J. Gabelli Chairman, Trustee & Chief Investment Officer
Elisa M. Wilson President

Marc J. Gabelli Trustee

Matthew R. Gabelli Trustee

Michael Gabelli Trustee

MJG-IV Limited Partnership
Officers:

 Mario J. Gabelli General Partner

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 - HANDY & HARMAN LTD.

GABELLI SECURITIES, INC.

9/09/14	1,000-	26.0000
9/09/14	500	26.0000
9/02/14	300-	26.1200

GABELLI INTERNATIONAL LIMITED

9/09/14	21,000-	26.0000
9/09/14	10,500	26.0000

GAMCO ASSET MANAGEMENT INC.

9/09/14	650,000-	26.0000
9/09/14	325,000	26.0000
9/09/14	140,295	26.0000
9/09/14	280,590-	26.0000
9/02/14	500-	26.2500
8/27/14	1,369-	26.0200
8/26/14	500-	25.9501
8/19/14	2,403-	25.7460
8/14/14	101-	24.8500
8/13/14	1,000-	24.8257
8/11/14	500-	24.7000
8/07/14	1,502-	24.5782
8/01/14	500-	*DO
7/23/14	500-	25.3160

TETON ADVISORS, INC.

9/09/14	833,380-	26.0000
9/09/14	416,904	26.0000
9/08/14	428	25.9049
8/19/14	149-	26.0000
8/18/14	239-	24.8400

GABELLI FUNDS, LLC.

GABELLI SMALL CAP GROWTH FUND

9/09/14	760,000-	26.0000
9/09/14	380,000	26.0000

GABELLI GLOBAL SMALL AND MID CAP VALUE TRUST

9/09/14	10,000-	26.0000
9/09/14	5,000	26.0000
9/04/14	3,919	25.8800
8/25/14	200	25.6800
8/22/14	881	25.6164

GABELLI ABC FUND

9/09/14	160,000-	26.0000
9/09/14	80,000	26.0000

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

(2) PRICE EXCLUDES COMMISSION.

(3) THE TRANSACTIONS ON SEPTEMBER 9TH, 2014 WERE A RESULT OF THE TENDER OFFER BY THE ISSUER.

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

13