WHX CORP Form SC 13D/A March 25, 2009

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

#### SCHEDULE 13D

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

WHX Corporation (Name of Issuer)

Common Stock, \$0.01 Per Share (Title of Class of Securities)

\_929248607\_ (CUSIP Number)

Peter D. Goldstein GAMCO Investors, Inc. One Corporate Center Rye, New York 10580-1435 (914) 921-7732

(Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications)

March 25, 2009					
(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

<b>CUSIP</b> No	. 929248508						
1	Names of reporting persons						
	I.R.S. identification no						
	Gabelli Funds, LLC	I.D. No. 13-4044523					
2		1.D. No. 13-4044323					
2	Check the appropriate box if a member of a group (SEE				( )		
	INSTRUCTIONS)		(a)				
	(b)						
3	Sec use only						
5	See use only						
4							
4	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					
U	Citizenship or place of organization						
	New York						
	Number Of	: 7	Sole voting power				
		:					
	Shares	:	584,264 (Item 5)				
		•	, , ,				
	Beneficially	: 8	Shared voting power				
	Deliciterarry	. 0	Shared voting power				
	0 1	•	N				
	Owned	:	None				
		:					
	By Each	: 9	Sole dispositive power				
		:					
	Reporting	:	584,264 (Item 5)				
	1 0	•					
	Person	:10	Shared dispositive power				
	1 015011		Shared dispositive power				
	VV7:41.	•	NI				
	With	•	None				
		:					
11	Aggregate amount ben	eficially owned by each re	eporting person				
	584,264 (Item 5)	4,264 (Item 5)					
	, - ( <del></del>						
12	Check box if the aggregate amount in row (11) excludes certain shares						
	(SEE INSTRUCTIONS)						
	(DEE INSTRUCTION	<i></i>					

13

4.80%

Percent of class represented by amount in row (11)

14 Type of reporting person (SEE INSTRUCTIONS) IA

2

#### CUSIP No. 929248508

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 756,470 (Item 5)

Beneficially : 8 Shared voting power

Owned None

By Each : 9 Sole dispositive power

Reporting 756,470 (Item 5)

Shared dispositive power Person :10

With None

11 Aggregate amount beneficially owned by each reporting person

756,470 (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)

6.21%

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

3

#### CUSIP No. 929248508

Names of reporting persons
I.R.S. identification nos. of above persons (entities only)
Gabelli Securities, Inc.

I.D. No. 13-3379374

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

(a)

(b)

3 Sec use only