

MENTOR CORP /MN/
Form SC 13D/A
January 21, 2009

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934 (Amendment No. 1)

Mentor Corporation
(Name of Issuer)

Common Stock
(Title of Class of Securities)

_____587188103_____

(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)

_____ January 20, 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 .

CUSIP No. 587188103

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 | : | 6,000 (Item 5) |
| | : | |
| Beneficially | : 8 | Shared voting power |
| | : | |
| Owned | : | None |
| | : | |
| By Each | : 9 | Sole dispositive power |
| | : | |
| Reporting | : | 6,000 (Item 5) |
| | : | |
| Person | :10 | Shared dispositive power |
| | : | |
| With | : | None |
| | : | |

11 Aggregate amount beneficially owned by each reporting person

6,000 (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)

IA, CO

2

CUSIP No. 587188103

1 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

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 | : 3,000 | (Item 5) |
| | : | |
| Beneficially | : 8 | Shared voting power |
| | : | |
| Owned | : None | |
| | : | |
| By Each | : 9 | Sole dispositive power |
| | : | |
| Reporting | : 3,000 | (Item 5) |
| | : | |
| Person | : 10 | Shared dispositive power |
| | : | |
| With | : None | |
| | : | |

11 Aggregate amount beneficially owned by each reporting person

3,000 (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)

0.01%

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

CUSIP No. 587188103

- 1 Names of reporting persons
 I.R.S. identification nos. of above persons (entities only)
 GGCP,
 Inc.
 No. 13-3056041
- 2 Check the appropriate box if a member of a group (SEE INSTRUCTIONS)(a)

I.D.

(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

4

CUSIP No. 587188103

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)
 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
 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

5

CUSIP No. 587188103

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 | : | 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)

IN

6

Item 1. Security and Issuer

This Amendment No. 1 to Schedule 13D on the Common Stock of Mentor 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 December 29, 2008. 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

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 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 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”), GAMCO Investors, Inc. (“GBL”), Gabelli Funds, LLC (“Gabelli Funds”), GAMCO Asset Management Inc. (“GAMCO”), Teton Advisors, Inc. (“Teton Advisors”), Gabelli Securities, Inc. (“GSI”), Gabelli & Company, Inc. (“Gabelli & Company”), MJG Associates, Inc. (“MJG Associates”), Gabelli Foundation, Inc. (“Foundation”), and Mario Gabelli. 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 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. 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 Comstock Strategy 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, Gabelli Enterprise M&A Fund, The Gabelli SRI Fund, Inc. and The Gabelli Healthcare & Wellness Rx Trust (collectively, the “Funds”), which are registered investment companies.

GBL is the largest shareholder of Teton Advisors, an investment adviser registered under the Advisers Act, which provides discretionary advisory services to The GAMCO Westwood Mighty Mitesm Fund, The GAMCO Westwood Income Fund, The GAMCO Westwood Small Cap Fund and BB Micro-Cap Growth 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 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 Gabelli Wilson is the President of the Foundation.

Mario Gabelli is the majority stockholder, Chief Executive Officer and a director of GGCP and Chairman and Chief Executive Officer of GBL.

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

GBL, GAMCO, and Gabelli & Company are New York corporations and GSI and Teton Advisors are Delaware corporations, each having its principal business office at One Corporate Center, Rye, New York 10580. GGCP is a New York 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.

(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 9,000 shares, representing 0.03% of the 33,777,968 shares outstanding as reported in the Issuer’s most recent Form 10-Q for the quarterly period ended September 26, 2008. The Reporting Persons beneficially own those Securities as follows:

| Name | Shares of Common Stock | % of Class of Common |
|-------|------------------------|----------------------|
| GAMCO | 6,000 | 0.02% |
| GSI | 3,000 | 0.01% |

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) The Reporting Persons ceased to be beneficial owners of 5% or more of the Issuer's common stock on January 20, 2009.

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 21, 2009

GGCP, INC.
MARIO J. GABELLI

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

GAMCO ASSET MANAGEMENT INC.
GAMCO INVESTORS, INC.
GABELLI SECURITIES, INC.

By:/s/ Douglas R. Jamieson
Douglas R. Jamieson
President & Chief Operating Officer – GAMCO Investors, Inc.
President – GAMCO Asset Management Inc.
Vice President – Gabelli Securities, 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 Securities, Inc., Gabelli & Company, 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) of this Schedule 13D.

GGCP, Inc.

Directors:

Vincent J. Amabile

Business Consultant

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.

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.

Account Executive for GAMCO Asset Management Inc.

Fredric V. Salerno

Chairman; Former Vice Chairman and Chief Financial Officer
Verizon Communications

Vincent Capurso

Vice President Taxes, Barnes & Noble, Inc.

Vincent S. Tese

Former Director GAMCO Investors, Inc.

Michael Gabelli

Director

Officers:

Mario J. Gabelli

Chief Executive Officer and Chief Investment Officer

Michael G. Chieco

Chief Financial Officer, Secretary

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 Reno, NV 89501 |
| 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 |
| Eugene R. McGrath | Former Chairman and Chief Executive Officer Consolidated Edison, Inc. |
| Robert S. Prather | President & Chief Operating Officer Gray Television, Inc. 4370 Peachtree Road, NE Atlanta, GA 30319 |
| 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 |
| Jeffrey M. Farber | Executive Vice President and Chief Financial Officer |
| Christopher Michailoff | Acting Secretary |
| GAMCO Asset Management Inc. Directors: | |
| Douglas R. Jamieson Regina M. Pitaro William S. Selby | |
| Officers: | |
| Mario J. Gabelli | Chief Investment Officer – Value Portfolios |
| Douglas R. Jamieson | President |
| Jeffrey M. Farber | Chief Financial Officer |

Christopher 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 |
| Agnes Mullady | Vice President and President Closed-End Fund Division |

Teton Advisors, Inc.

Directors:

| | |
|-----------------------|--|
| Bruce N. Alpert | See above |
| Douglas R. Jamieson | See above |
| Nicholas F. Galluccio | Chief Executive Officer and President |
| Alfred W. Fiore | See below |
| Edward T. Tokar | Beacon Trust Senior Managing Director 333 Main Street Madison, NJ 07940 |

Officers:

| | |
|-----------------------|-------------------------|
| Bruce N. Alpert | Chairman |
| Nicholas F. Galluccio | See above |
| Jeffrey M. Farber | Chief Financial Officer |

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 |

Officers:

| | |
|---------------------------|-------------------------|
| Douglas R. Jamieson | See above |
| 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 | See Above |
| Bruce N. Alpert | Vice President - Mutual Funds |
| Diane M. LaPointe | Controller/Financial and Operations Principal |

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-MENTOR CORPORATION

MARIO J. GABELLI

| | | |
|----------|---------|---------|
| 1/20/09 | 20,000- | 31.0000 |
| 12/26/08 | 20,000 | 30.8900 |

GABELLI
 SECURITIES, INC.

| | | |
|---------|---------|---------|
| 1/20/09 | 3,000 | 30.9800 |
| 1/20/09 | 3,000- | 31.0000 |
| 1/20/09 | 10,000- | 31.0000 |

GABELLI ASSOCIATES LIMITED

| | | |
|---------|----------|---------|
| 1/20/09 | 109,500- | 31.0000 |
| 1/13/09 | 4,500 | 30.9149 |
| 1/09/09 | 3,500 | 30.9150 |
| 1/09/09 | 3,500 | 30.9150 |
| 1/07/09 | 3,000 | 30.9051 |
| 1/05/09 | 6,000 | 30.9267 |

GABELLI ASSOCIATES FUND II

| | | |
|---------|--------|---------|
| 1/20/09 | 9,000- | 31.0000 |
| 1/02/09 | 2,000- | 30.9300 |

GABELLI ASSOCIATES FUND

| | | |
|---------|----------|---------|
| 1/20/09 | 263,300- | 31.0000 |
| 1/13/09 | 5,800 | 30.9149 |
| 1/12/09 | 5,200 | 30.9196 |
| 1/09/09 | 6,500 | 30.9150 |
| 1/09/09 | 6,500 | 30.9150 |
| 1/08/09 | 1,400 | 30.9000 |
| 1/07/09 | 6,900 | 30.9051 |
| 1/02/09 | 1,000- | 30.9300 |

MJG ASSOCIATES INC.

GABELLI INTERNATIONAL LIMITED

| | | |
|---------|---------|---------|
| 1/20/09 | 20,000- | 31.0000 |
|---------|---------|---------|

GABELLI FUND, LDC

| | | |
|---------|---------|---------|
| 1/20/09 | 10,000- | 31.0000 |
|---------|---------|---------|

GAMCO INVESTORS, INC.

| | | |
|---------|---------|---------|
| 1/20/09 | 90,000- | 31.0000 |
| 1/09/09 | 10,000 | 30.9100 |
| 1/09/09 | 10,000 | 30.9100 |
| 1/07/09 | 5,000 | 30.9100 |

GAMCO ASSET MANAGEMENT

INC.

| | | |
|---------|----------|---------|
| 1/20/09 | 400,000- | 31.0000 |
|---------|----------|---------|

| | | |
|----------|----------|---------|
| 1/20/09 | 678,500- | 31.0000 |
| 1/20/09 | 6,000 | 30.9800 |
| 12/30/08 | 110,000 | 30.9000 |
| 12/26/08 | 20,000 | 30.8861 |

GABELLI FUNDS, LLC.

GABELLI SMALL CAP GROWTH FUND

| | | |
|----------|----------|---------|
| 1/20/09 | 200,000- | 31.0000 |
| 12/29/08 | 77,900 | 30.8961 |
| 12/26/08 | 2,100 | 30.8800 |

GABELLI HEALTHCARE & WELLNESS RX TRUST

| | | |
|---------|---------|---------|
| 1/20/09 | 34,000- | 31.0000 |
| 1/05/09 | 21,000 | 30.9271 |

GABELLI DIVIDEND & INCOME TRUST

| | | |
|---------|--------|---------|
| 1/20/09 | 8,000- | 31.0000 |
|---------|--------|---------|

THE GABELLI GLOBAL DEAL FUND

| | | |
|---------|----------|---------|
| 1/20/09 | 300,000- | 31.0000 |
|---------|----------|---------|

GABELLI ENTERPRISE M&A

FUND

| | | |
|---------|---------|---------|
| 1/20/09 | 90,000- | 31.0000 |
|---------|---------|---------|

GABELLI ABC FUND

| | | |
|---------|----------|---------|
| 1/20/09 | 200,000- | 31.0000 |
|---------|----------|---------|

(1) UNLESS OTHERWISE INDICATED, ALL TRANSACTIONS WERE EFFECTED ON THE NYSE.

(2) PRICE EXCLUDES COMMISSION.

(3) THE TRANSACTIONS ON 1/20/09 WERE A RESULT OF THE INITIAL TENDER OFFER FOR THE ISSUER BY JOHNSON & JOHNSON FOR \$31.00 PER SHARE.

