
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13D/A

Under the Securities Exchange Act of 1934

(Amendment No. 7)*

FLUSHING FINANCIAL CORP

(Name of Issuer)

Common Stock

(Title of Class of Securities)

343873105

(CUSIP Number)

David Goldman
GAMCO Investors, Inc., One Corporate Center
Rye, NY, 10580
9149217793

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

12/16/2024

(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.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

SCHEDULE 13D/A

CUSIP No. 343873105

Name of reporting person

	GAMCO INVESTORS, INC. ET AL	
2	Check the appropriate box if a member of a Group (See Instructions) <input type="checkbox"/> (a) <input type="checkbox"/> (b)	
3	SEC use only	
4	Source of funds (See Instructions) WC	
5	Check if disclosure of legal proceedings is required pursuant to Items 2(d) or 2(e) <input type="checkbox"/>	
6	Citizenship or place of organization NEW YORK	
Number of Shares Beneficially Owned by Each Reporting Person With:	7	Sole Voting Power: 0.00
	8	Shared Voting Power: 0.00
	9	Sole Dispositive Power: 0.00
	10	Shared Dispositive Power: 0.00
11	Aggregate amount beneficially owned by each reporting person 0.00	
12	Check if the aggregate amount in Row (11) excludes certain shares (See Instructions) <input checked="" type="checkbox"/>	
13	Percent of class represented by amount in Row (11) 0.0%	
14	Type of Reporting Person (See Instructions) CO, HC	

SCHEDULE 13D/A

CUSIP No. 343873105

1	Name of reporting person GABELLI FUNDS LLC
2	Check the appropriate box if a member of a Group (See Instructions) <input type="checkbox"/> (a) <input type="checkbox"/> (b)
3	SEC use only
4	Source of funds (See Instructions) OO

5	Check if disclosure of legal proceedings is required pursuant to Items 2(d) or 2(e) <input type="checkbox"/>
6	Citizenship or place of organization NEW YORK
Number of Shares Beneficially Owned by Each Reporting Person With:	7 Sole Voting Power: 445,039.00
	8 Shared Voting Power: 0.00
	9 Sole Dispositive Power: 445,039.00
	10 Shared Dispositive Power: 0.00
11	Aggregate amount beneficially owned by each reporting person 445,039.00
12	Check if the aggregate amount in Row (11) excludes certain shares (See Instructions) <input type="checkbox"/>
13	Percent of class represented by amount in Row (11) 1.3 %
14	Type of Reporting Person (See Instructions) CO, IA

SCHEDULE 13D/A

CUSIP No. 343873105

1	Name of reporting person GAMCO Asset Management Inc.
2	Check the appropriate box if a member of a Group (See Instructions) <input type="checkbox"/> (a) <input type="checkbox"/> (b)
3	SEC use only
4	Source of funds (See Instructions) OO
5	Check if disclosure of legal proceedings is required pursuant to Items 2(d) or 2(e) <input type="checkbox"/>
6	Citizenship or place of organization NEW YORK
Number of Shares	7 Sole Voting Power: 1,145,375.00

Beneficially Owned by Each Reporting Person With:	8	Shared Voting Power: 0.00
	9	Sole Dispositive Power: 1,148,375.00
	10	Shared Dispositive Power: 0.00
11	Aggregate amount beneficially owned by each reporting person 1,148,375.00	
12	Check if the aggregate amount in Row (11) excludes certain shares (See Instructions) <input type="checkbox"/>	
13	Percent of class represented by amount in Row (11) 3.4 %	
14	Type of Reporting Person (See Instructions) CO, IA	

SCHEDULE 13D/A

CUSIP No. 343873105

1	Name of reporting person Teton Advisors, Inc.	
2	Check the appropriate box if a member of a Group (See Instructions) <input type="checkbox"/> (a) <input type="checkbox"/> (b)	
3	SEC use only	
4	Source of funds (See Instructions) OO	
5	Check if disclosure of legal proceedings is required pursuant to Items 2(d) or 2(e) <input type="checkbox"/>	
6	Citizenship or place of organization DELAWARE	
Number of Shares Beneficially Owned by Each Reporting Person With:	7	Sole Voting Power: 244,000.00
	8	Shared Voting Power: 0.00
	9	Sole Dispositive Power: 244,000.00
	10	Shared Dispositive Power: 0.00
11	Aggregate amount beneficially owned by each reporting person 244,000.00	
	Check if the aggregate amount in Row (11) excludes certain shares (See Instructions)	

12	<input type="checkbox"/>
13	Percent of class represented by amount in Row (11) 0.7%
14	Type of Reporting Person (See Instructions) CO, IA

SCHEDULE 13D/A

CUSIP No. 343873105

1	Name of reporting person GGCP, INC.
2	Check the appropriate box if a member of a Group (See Instructions) <input type="checkbox"/> (a) <input type="checkbox"/> (b)
3	SEC use only
4	Source of funds (See Instructions) WC
5	Check if disclosure of legal proceedings is required pursuant to Items 2(d) or 2(e) <input type="checkbox"/>
6	Citizenship or place of organization WYOMING
Number of Shares Beneficially Owned by Each Reporting Person With:	7 Sole Voting Power: 0.00
	8 Shared Voting Power: 0.00
	9 Sole Dispositive Power: 0.00
	10 Shared Dispositive Power: 0.00
11	Aggregate amount beneficially owned by each reporting person 0.00
12	Check if the aggregate amount in Row (11) excludes certain shares (See Instructions) <input checked="" type="checkbox"/>
13	Percent of class represented by amount in Row (11) 0.0%
14	Type of Reporting Person (See Instructions) CO, HC

SCHEDULE 13D/A

CUSIP No. 343873105

1	Name of reporting person Associated Capital Group, Inc.
2	Check the appropriate box if a member of a Group (See Instructions) <input type="checkbox"/> (a) <input type="checkbox"/> (b)
3	SEC use only
4	Source of funds (See Instructions) WC
5	Check if disclosure of legal proceedings is required pursuant to Items 2(d) or 2(e) <input type="checkbox"/>
6	Citizenship or place of organization DELAWARE
Number of Shares Beneficially Owned by Each Reporting Person With:	7 Sole Voting Power: 3,000.00
	8 Shared Voting Power: 0.00
	9 Sole Dispositive Power: 3,000.00
	10 Shared Dispositive Power: 0.00
11	Aggregate amount beneficially owned by each reporting person 3,000.00
12	Check if the aggregate amount in Row (11) excludes certain shares (See Instructions) <input checked="" type="checkbox"/>
13	Percent of class represented by amount in Row (11) 0.0 %
14	Type of Reporting Person (See Instructions) CO, HC

SCHEDULE 13D/A

CUSIP No. 343873105

1	Name of reporting person GABELLI MARIO J
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	Check the appropriate box if a member of a Group (See Instructions)	
2	<input type="checkbox"/> (a)	<input type="checkbox"/> (b)
3	SEC use only	
4	Source of funds (See Instructions) PF	
5	Check if disclosure of legal proceedings is required pursuant to Items 2(d) or 2(e) <input type="checkbox"/>	
6	Citizenship or place of organization UNITED STATES	
Number of Shares Beneficially Owned by Each Reporting Person With:	7	Sole Voting Power: 0.00
	8	Shared Voting Power: 0.00
	9	Sole Dispositive Power: 0.00
	10	Shared Dispositive Power: 0.00
11	Aggregate amount beneficially owned by each reporting person 0.00	
12	Check if the aggregate amount in Row (11) excludes certain shares (See Instructions) <input checked="" type="checkbox"/>	
13	Percent of class represented by amount in Row (11) 0.0 %	
14	Type of Reporting Person (See Instructions) IN	

SCHEDULE 13D/A

Item 1. Security and Issuer

(a) **Title of Class of Securities:**

Common Stock

(b) **Name of Issuer:**

FLUSHING FINANCIAL CORP

(c) **Address of Issuer's Principal Executive Offices:**

220 RXR PLAZA, 220 RXR PLAZA, UNIONDALE, NEW YORK , 11556.

Item 2. Identity and Background

- (a) 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, LLC (Teton Advisors), Keeley-Teton Advisors, LLC (Keeley-Teton), 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.

(b) GAMCO is a New York corporation and GBL and MGH 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. Teton Advisors is a Delaware limited liability company having its principal place of business at 189 Mason Street, Greenwich, CT 06830. Keeley-Teton Advisors is a Delaware limited liability company having its principal place of business at 141 W. Jackson Blvd., Chicago, IL 60604. 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.

(c) 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 whose stock is quoted on the OTCQX platform, 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, 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. G.research, is a broker-dealer registered under the Securities Exchange Act of 1934, as amended (1934 Act), which may as a part of its business purchase and sell 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 Focused Growth and Income 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 Merger Plus+ Trust Plc, The Gabelli Global Financial Services Fund, The Gabelli Global Mini Mites Fund, 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., Gabelli Growth Innovators ETF, Gabelli Love Our Planet & People ETF, Gabelli Automation ETF, Gabelli Commercial Aerospace & Defense ETF, Gabelli Financial Services Opportunities ETF (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 Mitesm Fund, The TETON Convertible Securities Fund, The Teton Westwood Balanced Fund, and The TETON Westwood Equity Fund. The TETON Westwood Mighty Mites Fund and the Teton Convertible Securities Fund are subadvised by Gabelli Funds, and their holdings are included in this filing.

Keeley-Teton, an investment adviser registered under the Advisers Act, provides discretionary advisory services to The Teton Westwood Smallcap Equity Fund, The Keeley Small Cap Dividend Value Fund, The Keeley Small-Mid Cap Value Fund, and The Keeley Mid Cap Dividend Value Fund, as well as to institutional and individual clients.

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 interest 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, co-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 MGH and indirectly of Teton Advisors and Keeley-Teton Advisors.

(d) Not applicable.

(e) Not applicable.

(f) United States

Item 5. Interest in Securities of the Issuer

(a) The aggregate number of Securities to which this Schedule 13D relates is 1,840,414 shares, representing 5.47% of the 33,659,067 shares outstanding as reported by the Issuer. This Amendment to Schedule 13D is being filed to reflect a decrease in the Reporting Persons ownership which is due to an increase in the Issuer's shares outstanding as reported in the Issuer's Prospectus filed on December 16, 2024. The Reporting Persons beneficially own those Securities as follows: AC 3,000 shares 0.01%, Funds 445,039 shares 1.32%, GAMCO 1,148,375 shares 3.41% and Teton 244,000 share 0.72%.

(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 authority to vote 3,000 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 Funds 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 below:

	DATE	SHARES PURCHASED /SOLD	PRICE
GABELLI FUNDS, LLC			
GAMCO ACV SICAV			
	12/9/2024	-400	17.2136
GABELLI EQUITY TRUST			
	11/25/2024	-6,000	18.3628
GABELLI GLOBAL FINANCIAL SERVICES FUND			
	11/6/2024	-3,000	18.0910
	10/29/2024	-1,500	16.1672
	10/25/2024	-3,000	15.9534
GABELLI SRI FUND			
	11/29/2024	2,000	17.5700
GAMCO ASSET MANAGEMENT INC.			
	12/16/2024	-500	15.2000
	12/9/2024	-300	17.2600
	12/6/2024	425	17.1553
	11/25/2024	-1,500	18.3937
	11/19/2024	850	17.1021
	11/12/2024	-500	18.0400
	11/12/2024	-5,000	18.2200
	11/11/2024	-500	18.2592
	10/18/2024	-500	15.4960
	10/18/2024	-2,000	15.5210
TETON ADVISORS, INC.			
TETON WESTWOOD MIGHTY MITES FUND			
	12/13/2024	-3,200	16.5000
	12/11/2024	-4,000	17.1242
	12/3/2024	-1,000	17.5000
	12/2/2024	-800	17.7100
	11/25/2024	-2,000	18.2552
	11/6/2024	-4,500	17.8583
	11/5/2024	-1,500	15.4442
	11/4/2024	-700	15.3443
	10/28/2024	-5,000	16.0504
	10/28/2024	-20,000	16.1684

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

(2) PRICE EXCLUDES COMMISSION.

(d) The investment advisory clients of, or partnerships managed by, GAMCO, Gabelli Funds, Teton Advisors and MJG Associates have the sole right to receive and, subject to the notice, withdrawal and/or termination provisions of such advisory contracts and partnership arrangements, the sole power to direct the receipt of dividends from, and the proceeds of sale of, any of the Securities beneficially owned by such Reporting Persons on behalf of such clients or partnerships. Except as noted, no such client or partnership has an interest by virtue of such relationship that relates to more than 5% of the Securities.

(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.

GAMCO INVESTORS, INC. ET AL

Signature: Peter D. Goldstein
Name/Title: General Counsel
Date: 12/17/2024

GABELLI FUNDS LLC

Signature: David Goldman
Name/Title: General Counsel
Date: 12/17/2024

GAMCO Asset Management Inc.

Signature: Douglas R. Jamieson
Name/Title: President
Date: 12/17/2024

Teton Advisors, Inc.

Signature: David Goldman
Name/Title: Counsel
Date: 12/17/2024

GGCP, INC.

Signature: David Goldman
Name/Title: Attorney-In-Fact
Date: 12/17/2024

Associated Capital Group, Inc.

Signature: Douglas R. Jamieson
Name/Title: President & Chief Executive Officer
Date: 12/17/2024

GABELLI MARIO J

Signature: David Goldman
Name/Title: Attorney-In-Fact
Date: 12/17/2024