

GENCOR INDUSTRIES INC  
Form SC 13G/A  
March 27, 2007

SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

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SCHEDULE 13G  
(RULE 13D-102)

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT  
TO RULES 13D-1(B) (C) AND (D) AND AMENDMENTS THERETO FILED  
PURSUANT TO RULE 13D-2(B)  
(AMENDMENT NO. 2) \*

Gencor Industries, Inc.

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(Name of Issuer)

Common Stock

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(Title of Class of Securities)

368678108

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(CUSIP Number)

March 22, 2007

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(Date of Event which Requires Filing of this  
Statement)

Check the appropriate box to designate the rule pursuant to which this  
Schedule is filed:  
[ ] Rule 13d-1(b)  
[X] Rule 13d-1(c)  
[ ] Rule 13d-1(d)

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\* The remainder of this cover page shall be filled out for a reporting person's  
initial filing on this form with respect to the subject class of securities, and  
for any subsequent amendment containing information which would alter  
disclosures provided in a prior cover page.

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 13G

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CUSIP NO. 368678108

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1 NAME OF REPORTING PERSON  
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON  
  
Lloyd I. Miller, III 279-42-7925

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* (A) [ ]  
(B) [ ]

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION  
  
United States

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	5	SOLE VOTING POWER 86,995
	6	SHARED VOTING POWER 755,021
	7	SOLE DISPOSITIVE POWER 86,995
	8	SHARED DISPOSITIVE POWER 755,021

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
842,016

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES  
CERTAIN SHARES\* [ ]

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)  
  
10.1%

12 TYPE OF REPORTING PERSON  
  
IN-IA-OO\*\*

\*SEE INSTRUCTIONS BEFORE FILLING OUT!

\*\* See Item 4.

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Item 1(a). Name of Issuer: Gencor Industries, Inc.

Item 1(b). Address of Issuers's Principal Executive Offices: 5201 North Orange Blossom Trail  
Orlando, FL 32810

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Item 2(a). Name of Person Filing: Lloyd I. Miller, III

Item 2(b). Address of Principal Business Office or, if None, Residence: 4550 Gordon Drive, Naples, Florida 34102

Item 2(c). Citizenship: U.S.A.

Item 2(d). Title of Class of Securities: Common Stock

Item 2(e). CUSIP Number: 368678108

Item 3. IF THIS STATEMENT IS FILED PURSUANT TO RULE 13d-1(b) OR 13d-2(b) or (c), CHECK WHETHER THE PERSON FILING IS A:

Not Applicable, this statement is filed pursuant to 13d-1(c)

Item 4. OWNERSHIP: The reporting person has sole voting and dispositive power with respect to 86,995 of the reported securities as (i) a manager of a limited liability company that is the general partner of a certain limited partnership, (ii) the custodian to an account set up under the Florida Uniform Gift to Minors Act and (iii) an individual. The reporting person has shared voting and dispositive power with respect to 755,021 of the reported securities as an investment advisor to the trustee of certain family trusts.

(a) 842,016

(b) 10.1%

(c) (i) sole voting power: 86,995

(ii) shared voting power: 755,021

(iii) sole dispositive power: 86,995

(iv) shared dispositive power: 755,021

Item 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS:

Not Applicable

Item 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON:

Other than shares held directly by Lloyd I. Miller, III, persons other than Lloyd I. Miller, III have the right to receive or the power to direct the receipt of dividends from, or the proceeds from the sale of, the reported securities.

Item 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY:

Not Applicable

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Item 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP:

Not Applicable

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Item 9. NOTICE OF DISSOLUTION OF GROUP:

Not Applicable

Item 10. CERTIFICATION:

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

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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: March 27, 2007

/s/ Lloyd I. Miller, III

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Lloyd I. Miller, III