

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM S-8

REGISTRATION STATEMENT UNDER THE
SECURITIES ACT OF 1933

GAYLORD ENTERTAINMENT COMPANY
(Exact Name of Registrant as Specified in Its Charter)

DELAWARE	73-0664379
(State or Other Jurisdiction of Incorporation or Organization)	(I.R.S. Employer Identification No.)
ONE GAYLORD DRIVE, NASHVILLE, TENNESSEE	37214
(Address of Principal Executive Offices)	(Zip Code)

GAYLORD ENTERTAINMENT COMPANY AMENDED AND RESTATED
1997 STOCK OPTION AND INCENTIVE PLAN
(Full Title of the Plan)

THOMAS J. SHERRARD
SHERRARD & ROE PLC
424 CHURCH STREET, SUITE 2000
NASHVILLE, TENNESSEE 37219
(Name and Address of Agent for Service)

(615) 742-4200
(Telephone Number, Including Area Code, of Agent for Service)

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities To Be Registered	Amount To Be Registered	Proposed Maximum Offering Price Per Share(*)	Proposed Maximum Aggregate Offering Price	Amount Of Registration Fee
Common Stock	1,250,000 shares	\$26.9375	\$33,671,875	\$8,890

* The offering price is estimated solely for the purpose of determining the amount of the registration fee in accordance with Rule 457(c) and 457(h) under the Securities Act and is based on the average of the high and low price per share of the Registrant's common stock as reported on The New York Stock Exchange on February 22, 2000.

This Registration Statement is filed pursuant to General Instruction E of Form S-8 for the purpose of registering additional shares of common stock, par value \$.01 per share, of Gaylord Entertainment Company, a Delaware corporation (the "Registrant"), issuable pursuant to the Gaylord Entertainment Company Amended and Restated 1997 Stock Option and Incentive Plan. The

Registrant's previously filed Registration Statement on Form S-8 (No. 333-37053), as filed with the Securities and Exchange Commission on October 2, 1997, is hereby incorporated by reference.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

ITEM 3. INCORPORATION OF DOCUMENTS BY REFERENCE.

The following documents previously filed by the Registrant with the Commission are hereby incorporated by reference:

- (1) Annual Report on Form 10-K for the fiscal year ended December 31, 1998, as filed with the Commission on March 31, 1999;
- (2) Quarterly Report on Form 10-Q for the quarter ended March 31, 1999, the Quarterly Report on Form 10-Q for the quarter ended June 30, 1999, and the Quarterly Report on Form 10-Q for the quarter ended September 30, 1999;
- (3) Current Reports on Form 8-K filed on April 19, 1999, and October 27, 1999;
- (4) The description of the Registrant's common stock contained in the effective Registration Statement on Form 10 filed by the Registrant to register the common stock under the Exchange Act, including all amendments and reports filed for the purpose of updating such description prior to the termination of the offering of the common stock offered hereby.

All documents filed by the Registrant pursuant to Sections 13(a), 13(c), 14, and 15(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), after the date hereof and prior to the filing of a post-effective amendment to this Registration Statement which indicates that all securities offered hereby have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference herein and to be a part hereof from the date of filing of such documents. Any statements contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or replaced for purposes hereof to the extent that a statement contained herein (or in any other subsequently filed document which also is incorporated or deemed to be incorporated by reference herein) modifies or replaces such statement. Any statement so modified or replaced shall not be deemed, except as so modified or replaced, to constitute a part hereof.

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ITEM 8. EXHIBITS

Exhibit Number -----	Description -----
5	Opinion of Sherrard & Roe PLC
23.1	Consent of Sherrard & Roe PLC (included in Exhibit 5)
23.2	Consent of Arthur Andersen LLP
24	Power of Attorney (included on Pages 4-5)

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8, and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Nashville, State of Tennessee, on February 23, 2000.

GAYLORD ENTERTAINMENT COMPANY

By: /s/ Terry E. London

Terry E. London
President and Chief Executive
Officer

KNOW ALL MEN BY THESE PRESENTS, each person whose signature appears below hereby constitutes and appoints E. K. Gaylord II and Terry E. London, and each of them, his true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him and in his name, place, and stead, in any and all capacities, to sign any and all amendments to this Registration Statement, and to file the same, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof. Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

Signature -----	Title -----	Date ----
/s/ E. K. Gaylord II ----- E. K. Gaylord II	Chairman of the Board	February 23, 2000
/s/ Terry E. London ----- Terry E. London	Director, President and Chief Executive Officer (Principal Executive Officer)	February 23, 2000
/s/ Martin C. Dickinson ----- Martin C. Dickinson	Director	February 23, 2000
/s/ Christine Gaylord Everest ----- Christine Gaylord Everest	Director	February 23, 2000
----- Edward L. Gaylord	Chairman Emeritus	February 23, 2000
/s/ Craig L. Leipold ----- Craig L. Leipold	Director	February 23, 2000

----- Joe M. Rodgers	Director	February 23, 2000
/s/ Mary Agnes Wilderotter ----- Mary Agnes Wilderotter	Director	February 23, 2000
/s/ Howard L. Wood ----- Howard L. Wood	Director	February 23, 2000
/s/ Carl W. Kornmeyer ----- Carl W. Kornmeyer	Senior Vice President of Corporate Development (Principal Accounting and Financial Officer)	February 23, 2000

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EXHIBIT INDEX

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SHERRARD & ROE, PLC
ATTORNEYS AT LAW
SUITE 2000
424 CHURCH STREET
NASHVILLE, TENNESSEE 37219
(615) 742-4200
FACSIMILE (615) 742-4539/4555

February 23, 2000

Gaylord Entertainment Company
One Gaylord Drive
Nashville, Tennessee 37214

Re: Registration Statement on Form S-8

Ladies and Gentlemen:

We have acted as your counsel in the preparation of a Registration Statement on Form S-8 (the "Registration Statement") relating to the Company's 1997 Stock Option and Incentive Plan, as amended (the "Plan"), filed by you with the Securities and Exchange Commission covering 1,250,000 additional shares of the Company's common stock (the "Common Stock") issuable pursuant to the Plan. In so acting, we have examined and relied upon such records, documents, and other instruments as in our judgment are necessary or appropriate in order to express the opinions hereinafter set forth and have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals, and the conformity to the original documents of all documents submitted to us as certified or photostatic copies.

Based upon the foregoing, we are of the opinion that the Common Stock, when issued pursuant to and in accordance with the Plan, will be duly and validly issued, fully paid, and nonassessable.

We hereby consent to the use of this opinion as an exhibit to the Registration Statement.

Very truly yours,

Sherrard & Roe PLC

CONSENT OF INDEPENDENT PUBLIC ACCOUNTANTS

As independent public accountants, we hereby consent to the incorporation by reference in this registration statement on Form S-8 of Gaylord Entertainment Company of our report dated February 5, 1999 relating to the consolidated financial statements of Gaylord Entertainment Company included in Gaylord Entertainment Company's Form 10-K for the year ended December 31, 1998 and to all references to our Firm included in this registration statement.

ARTHUR ANDERSEN LLP

Nashville, Tennessee
February 22, 2000