

**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

(State or other jurisdiction of incorporation or organization)

73-0664379

(I.R.S. Employer Identification No.)

One Gaylord Drive

Nashville, Tennessee 37214

(Address of Principal Executive Offices)

RESORTQUEST SAVINGS & RETIREMENT PLAN

(Full title of the plan)

Carter R. Todd

Senior Vice President, Secretary and General Counsel

Gaylord Entertainment Company

One Gaylord Drive

Nashville, Tennessee 37214

(615) 316-6000

(Name, address and telephone number of agent for service)

CALCULATION OF REGISTRATION FEE

Title of securities to be registered	Amount to be registered⁽¹⁾	Proposed maximum offering price per share⁽²⁾	Proposed maximum aggregate offering price	Amount of registration fee
Common Stock, \$0.01 par value	10,000 shares	\$27.90	\$279,000	\$35.35

⁽¹⁾ Pursuant to Rule 416(c) under the Securities Act of 1933, as amended, this Registration Statement also covers an indeterminate amount of plan interests to be offered or sold pursuant to the employee benefit plan described herein.

⁽²⁾ Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(c) and (h) under the Securities Act of 1933, as amended and based on the average of the high and low prices per share of the Registrant's Common Stock as reported on the New York Stock Exchange on August 4, 2004.

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PART I

Information Required in the Section 10(a) Prospectus

Gaylord Entertainment Company (the “Registrant”) will send or give documents containing the information specified by Part I of this Form S-8 Registration Statement (the “Registration Statement”) to participants in the ResortQuest Savings & Retirement Plan (the “Plan”) to which this Registration Statement relates, as specified in Rule 428(b)(1) promulgated by the Securities and Exchange Commission (the “SEC”) under the Securities Act of 1933, as amended (the “Securities Act”). Information required by Part I to be contained in the Section 10(a) prospectus is omitted from the Registration Statement in accordance with Rule 428 of the Securities Act.

PART II

Information Required in the Registration Statement

Item 3. Incorporation of Documents by Reference.

The following documents filed by the Registrant with the SEC pursuant to the Securities Exchange Act of 1934, as amended (the “Exchange Act”), are hereby incorporated by reference and shall be deemed to be a part hereof from the date of filing of such document:

- (1) The Registrant’s annual report on Form 10-K for the year ended December 31, 2003, as amended by Form 10-K/A filed on April 20, 2004;
- (2) The Plan’s annual report on Form 11-K for the year ended December 31, 2003;
- (3) The Registrant’s quarterly report on Form 10-Q for the quarterly period ended March 31, 2004;
- (4) The Registrant’s quarterly report on Form 10-Q for the quarterly period ended June 30, 2004;
- (5) The Registrant’s current report on Form 8-K filed with the SEC on February 10, 2004
- (6) The Registrant’s current report on Form 8-K filed with the SEC on April 20, 2004;
- (7) The Registrant’s current report on Form 8-K filed with the SEC on April 22, 2004;
- (8) The Registrant’s current report on Form 8-K filed with the SEC on May 4, 2004;
- (9) The Registrant’s current report on Form 8-K filed with the SEC on July 29, 2004; and
- (10) The description of the Registrant’s common stock set forth in the Registrant’s Form 10/A-3, filed on August 29, 1997, and as updated in Item I on Gaylord’s Schedule 14A, filed on April 5, 2001.

All documents filed by the Registrant pursuant to Section 13(a), 13(c), 14 and 15(d) of 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. Information furnished under Items 9 and 12 of our Current Reports on Form 8-K, including the related exhibits, is not incorporated by reference in this registration statement.

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Item 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

Not applicable.

Item 6. Indemnification of Directors and Officers.

Delaware law permits a corporation to indemnify officers and directors for actions taken in good faith and in a manner they reasonably believed to be in, or not opposed to, the corporation's best interests, and with respect to any criminal action, which they had no reasonable cause to believe was unlawful.

Pursuant to authority conferred by Delaware law, the Registrant's certificate of incorporation contains a provision providing that no director shall be liable to it or its stockholders for monetary damages for breach of fiduciary duty as a director, except to the extent that such exemption from liability or limitation thereof is not permitted under Delaware law as then in effect or as it may be amended. This provision is intended to eliminate the risk that a director might incur personal liability to the Registrant or its stockholders for breach of the duty of care.

The Registrant's certificate of incorporation and bylaws contain provisions requiring the Registrant to indemnify and advance expenses to, its directors and officers to the fullest extent permitted by law. Among other things, these provisions generally provide indemnification for the Registrant's officers and directors against liabilities for judgments in and settlements of lawsuits and other proceedings and for the advance and payment of fees and expenses reasonably incurred by the director or officer in defense of any such lawsuit or proceeding if the director or officer acted in good faith and in a manner he or she reasonably believed to be in or not opposed to the best interests of the Registrant and in certain cases only if the director or officer is not adjudged to be liable to the Registrant.

The Registrant maintains insurance on behalf of any person who is or was a director or officer of the Registrant, or is now or was serving at the request of the Registrant as a director, officer, employee, or agent of another corporation, partnership, joint venture, trust, employee benefit plan, or other enterprise, against any liability asserted against him and incurred by him in any such capacity, or arising out of his status as such, whether or not the Registrant would have the power or the obligation to indemnify him against such liability under the provisions of the bylaws. The Registrant has also entered into indemnification agreements with its directors that will require it, among other things, to indemnify them against certain liabilities that may arise by reason of their status or service as directors.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

- 4.1 Specimen of Common Stock certificate (incorporated by reference to Exhibit 4.1 to the Company's Registration Statement on Form 10, as amended (File No. 1-13079)).
 - 4.2 Restated Certificate of Incorporation of the Registrant (incorporated by reference to Exhibit 3 to the Registrant's Current Report on Form 8-K dated October 7, 1997 (File No. 1-13079)).
 - 4.3 Amendment to Restated Certificate of Incorporation (incorporated by reference to Exhibit 3.2 to Registrant's Quarterly Report on Form 10-Q for the quarter ended June 30, 2001).
 - 4.4 Restated Bylaws of the Registrant (incorporated by reference to Exhibit 3.2 of the Company's Registration Statement on Form 10, as amended (File No. 1-13079)).
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- 5.1 Letter from the Internal Revenue Service, dated January 7, 2000.*
- 23.2 Consent of Deloitte & Touche LLP.*
- 23.3 Consent of BDO Seidman, LLP.*
- 24.1 Power of Attorney (included in signature page to Registration Statement).

*filed herewith

Item 9. Undertakings.

A. The Registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act;

(ii) To reflect in the prospectus any facts or events arising after the effective date of this Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in this Registration Statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of the prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent not more than a twenty percent change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective Registration Statement; and

(iii) To include any material information with respect to the plan of distribution not previously disclosed in this Registration Statement or any material change to such information in this Registration Statement;

provided, however, that clauses (A)(1)(i) and (A)(1)(ii) shall not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed with or furnished to the Commission by the Registrant pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference into this Registration Statement.

(2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

B. The Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the Registrant's annual report pursuant to Section 13(a) or 15(d) of the Exchange Act (and where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in this Registration Statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.

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C. Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.

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 this 6th day of August, 2004.

GAYLORD ENTERTAINMENT COMPANY

By: /s/ Carter R. Todd
Carter R. Todd
Senior Vice President, General Counsel and Secretary

KNOW ALL MEN BY THESE PRESENTS, each person whose signature appears below hereby constitutes and appoints Colin V. Reed, David C. Kloepfel and Carter R. Todd, and each of them, his or her true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him or her and in his or her name, place, and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this Registration Statement, and to file the same, with the SEC, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or any of them, or his or her 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 below.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Michael D. Rose</u>	Chairman of the Board	August 6, 2004
<u>Michael D. Rose /s/ Robert P. Bowen</u>	Director	August 6, 2004
<u>Robert P. Bowen /s/ E.K. Gaylord II</u>	Director	August 6, 2004
<u>E. K. Gaylord II /s/ E. Gordon Gee</u>	Director	August 6, 2004
<u>E. Gordon Gee</u>	Director	
<u>Laurence S. Geller /s/ Ralph Horn</u>	Director	August 6, 2004
<u>Ralph Horn /s/ Michael I. Roth</u>	Director	August 6, 2004
<u>Michael I. Roth /s/ Colin V. Reed</u>	Director, President and Chief Executive Officer	August 6, 2004
<u>Colin V. Reed</u>	(Principal Executive Officer)	

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<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ David C. Kloeppe</u>	Executive Vice President and Chief Financial Officer	August 6, 2004
<u>David C. Kloeppe</u> <u>/s/ Rod Connor</u>	(Principal Financial Officer) Senior Vice President and Chief Administrative Officer	August 6, 2004
<u>Rod Connor</u>	(Principal Accounting Officer)	

THE PLAN

Pursuant to the requirements of the Securities Act, the Benefits Trust Committee for the Gaylord Entertainment Company 401(k) Savings Plan (which administers the ResortQuest Savings & Retirement Plan) has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, on August 6, 2004.

RESORTQUEST SAVINGS & RETIREMENT PLAN

By: The Benefits Trust Committee for the
Gaylord Entertainment Company 401(k)
Savings Plan

By: /s/ Melissa Buffington
Name: Melissa Buffington
Title: Chairperson of The Benefits Trust Committee for
the Gaylord Entertainment Company 401(k)
Savings Plan

EXHIBIT INDEX

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- 4.3 Amendment to Restated Certificate of Incorporation (incorporated by reference to Exhibit 3.2 to Registrant's Quarterly Report on Form 10-Q for the quarter ended June 30, 2001).
- 4.4 Restated Bylaws of the Registrant (incorporated by reference to Exhibit 3.2 of the Company's Registration Statement on Form 10, as amended (File No. 1-13079)).
- 5.1 Letter from the Internal Revenue Service, dated January 7, 2000.*
- 23.1 Consent of Ernst & Young LLP.*
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- 23.3 Consent of BDO Seidman, LLP.*
- 24.1 Power of Attorney (included in signature page to Registration Statement).

* filed herewith

INTERNAL REVENUE SERVICE
P.O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JAN 7 2000

Employer Identification Number:
62-1750352
DLN:
17007307025029
Person to Contact:
TERRY BATES ID# 52080
Contact Telephone Number:
(877) 829-5500
Plan Name:
RESORTQUEST SAVINGS & RETIREMENT
PLAN
Plan Number: 001

RESORTQUEST INTERNATIONAL INC
530 OAK COURT DR STE 360
MEMPHIS, TN 38117

Dear Applicant:

We have made a favorable determination on your plan, identified above, based on the information supplied. Please keep this letter in your permanent records.

Continued qualification of the plan under its present form will depend on its effect in operation. (See section 1.401-1(b)(3) of the Income Tax Regulations.) We will review the status of the plan in operation periodically.

The enclosed document explains the significance of this favorable determination letter, points out some events that may affect the qualified status of your employee retirement plan, and provides information on the reporting requirements for your plan. It also describes some events that automatically nullify it. It is very important that you read the publication.

This letter relates only to the status of your plan under the Internal Revenue Code. It is not a determination regarding the effect of other federal or local statutes.

This determination letter is applicable for the plan adopted on 3/31/99.

This plan has been mandatorily disaggregated, permissively aggregated, or restructured to satisfy the nondiscrimination requirements.

This plan satisfies the nondiscriminatory current availability requirements of section 1.401(a)(4)-4(b) of the regulations with respect to those benefits, rights and features that are currently available to all employees in the plan's coverage group. For this purpose, the plan's coverage group consists of those employees treated as currently benefitting for purposes of demonstrating that the plan satisfies the minimum coverage requirements of section 410(b) of the Code.

This letter considers the amendments required by the Tax Reform of 1986, except as otherwise specified in this letter.

Except as otherwise specified in an opinion or notification letter regarding this plan, this letter may not be relied upon with respect to whether the plan satisfies the changes in the qualification requirements made by the Uruguay Round Amendments Act (GATT) Pub. L. 103-465, the Taxpayer Relief Act of 1997 Pub. L. 105-34, and the changes in the qualification requirements of the Small Business Job Protection Act of 1996 Pub. L. 104-188 other than the requirements of Code section 401(a)(26).

The information on the enclosed Publication 794 is an integral part of this determination. Please be sure to read and keep it with this letter.

The requirement for employee benefits plans to file summary plan descriptions (SPD) with the U.S. Department of Labor was eliminated effective August 5, 1997. For more details, call 1-800-998-7542 for a free copy of the SPD card.

We have sent a copy of this letter to your representative as indicated in the power of attorney.

If you have questions concerning this matter, please contact the person whose name and telephone number are shown above.

Sincerely yours,

/s/ Carol D. Gold

Carol D. Gold
Director, Employee Plans

Enclosures:
Publication 794

Consent of Independent Auditors

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the ResortQuest Savings & Retirement Plan of Gaylord Entertainment Company of our reports (a) dated February 9, 2004, except for the ninth paragraph of Note 16, as to which the date is March 10, 2004, with respect to the consolidated financial statements of Gaylord Entertainment Company and (b) dated February 9, 2004, with respect to certain financial statement schedules of Gaylord Entertainment Company included in Gaylord Entertainment Company's Amendment No. 2 to its Annual Report (Form 10-K) for the year ended December 31, 2003 filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Nashville, Tennessee
August 3, 2004

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement of Gaylord Entertainment Company on Form S-8 of our report dated June 24, 2003, appearing in the Annual Report on Form 11-K of the ResortQuest Savings & Retirement Plan, for the year ended December 31, 2003.

/s/ Deloitte & Touche LLP
Memphis, Tennessee
August 6, 2004

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

ResortQuest Savings and Retirement Plan
Nashville, Tennessee

We hereby consent to the incorporation by reference in the Form S-8 constituting a part of this Registration Statement of our report dated June 23, 2004, relating to the financial statements and schedule of the ResortQuest Savings and Retirement Plan appearing in the Plan's Annual Report on Form 11-K for the year ended December 31, 2003.

/s/ BDO Seidman, LLP

BDO Seidman, LLP
Dallas, Texas

August 6, 2004