
**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) (Zip Code)

**GAYLORD ENTERTAINMENT COMPANY
AMENDED AND RESTATED 2006 OMNIBUS INCENTIVE PLAN**
(Full title of the plan)

Carter R. Todd, Esq.
Executive Vice President, Secretary and General Counsel
Gaylord Entertainment Company
One Gaylord Drive
Nashville, Tennessee 37214
(615) 316-6000
(Name, Address, and Telephone Number of Registrant's agent for service)

Copy to:

F. Mitchell Walker, Jr., Esq.
Bass, Berry & Sims PLC
150 Third Avenue South, Suite 2800
Nashville, Tennessee 37201

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 (2)	Amount of registration fee
Common Stock, par value \$0.01 per share	3,000,000 shares	\$ 32.49	\$ 97,470,000	\$ 11,316.27

- (1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the "Securities Act"), this registration statement includes an indeterminate number of additional shares which may be offered and issued to prevent dilution resulting from stock splits, stock dividends or similar transactions. In addition, this registration statement covers related rights to purchase the Registrant's Series A Junior Participating Preferred Stock (the "Stock Rights") registered on a Form 8-A filed with the Securities and Exchange Commission on August 13, 2008, as amended. No additional consideration will be received for the Stock Rights, which will initially trade together with the Registrant's Common Stock.
 - (2) Pursuant to Rule 457(h)(1) under the Securities Act, the offering price is estimated solely for the purpose of calculating the registration fee on the basis of the average of the high and low prices of the Registrant's Common Stock on the New York Stock Exchange on May 5, 2011.
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EXPLANATORY NOTE

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 \$0.01 per share (the "Common Stock"), of Gaylord Entertainment Company, a Delaware corporation (the "Registrant"), issuable pursuant to the Gaylord Entertainment Company Amended and Restated 2006 Omnibus Incentive Plan (the "Plan"). The Registrant's previously filed Registration Statement on Form S-8 (File No. 333-136494), as filed with the Securities and Exchange Commission (the "Commission") on August 10, 2006, is hereby incorporated herein by reference.

Item 8. Exhibits.

- 5.1 Opinion of Bass, Berry & Sims PLC
- 23.1 Consent of Independent Registered Public Accounting Firm
- 23.2 Consent of Bass, Berry & Sims PLC (included in the Opinion of Bass, Berry & Sims PLC filed herewith as Exhibit 5.1)
- 24.1 Power of Attorney (included on signature page of this Registration Statement)
- 99.1* Gaylord Entertainment Company Amended and Restated 2006 Omnibus Incentive Plan

* Previously filed as Annex A to the Registrant's Proxy Statement for its Annual Meeting of Stockholders held on May 5, 2011, and incorporated herein by reference.

SIGNATURES

Pursuant to the requirements of the Securities Act, 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 9th day of May, 2011.

GAYLORD ENTERTAINMENT COMPANY

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

POWER OF ATTORNEY

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 all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, 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, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated below.

<u>Signatures</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Colin V. Reed</u> Colin V. Reed	Chairman of the Board of Directors and Chief Executive Officer (Principal Executive Officer)	May 9, 2011
<u>/s/ Glenn J. Angiolillo</u> Glenn J. Angiolillo	Director	May 9, 2011
<u>/s/ Michael J. Bender</u> Michael J. Bender	Director	May 9, 2011
<u>/s/ E.K. Gaylord, II</u> E.K. Gaylord, II	Director	May 9, 2011
<u>/s/ D. Ralph Hom</u> D. Ralph Hom	Director	May 9, 2011

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<u>Signatures</u>	<u>Title</u>	<u>Date</u>
<u>/s/ David W. Johnson</u> David W. Johnson	Director	May 9, 2011
<u>/s/ Terrell T. Philen, Jr.</u> Terrell T. Philen, Jr.	Director	May 9, 2011
<u>/s/ Robert S. Prather, Jr.</u> Robert S. Prather, Jr.	Director	May 9, 2011
<u>/s/ Michael D. Rose</u> Michael D. Rose	Director	May 9, 2011
<u>/s/ Michael I. Roth</u> Michael I. Roth	Director	May 9, 2011
<u>/s/ Mark Fioravanti</u> Mark Fioravanti	Executive Vice President and Chief Financial Officer (Principal Financial Officer)	May 9, 2011
<u>/s/ Rod Connor</u> Rod Connor	Senior Vice President and Chief Administrative Officer (Principal Accounting Officer)	May 9, 2011

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- 99.1* Gaylord Entertainment Company Amended and Restated 2006 Omnibus Incentive Plan

* Previously filed as Annex A to the Registrant's Proxy Statement for its Annual Meeting of Stockholders held on May 5, 2011, and incorporated herein by reference.

BASS

BERRY • SIMS^{PC}

150 Third Avenue South, Suite 2800
Nashville, TN 37201
(615) 742-6200

May 9, 2011

Gaylord Entertainment Company
One Gaylord Drive
Nashville, Tennessee 37214

RE: Registration Statement on Form S-8 relating to the Gaylord Amended and Restated 2006 Omnibus Incentive Plan (the "Plan")

Ladies and Gentlemen:

We have acted as counsel to Gaylord Entertainment Company, a Delaware corporation ("Gaylord"), in connection with the preparation and filing of a Registration Statement on Form S-8 (the "Registration Statement") relating to certain shares of common stock, par value \$0.01 per share (the "Common Stock"), of Gaylord to be issued pursuant to the Plan.

In connection with this opinion, we have examined and relied upon such records, documents, certificates, and other instruments as we have deemed necessary or appropriate in order to express the opinions hereinafter set forth. We have also assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as copies, the authenticity of the originals of such latter documents, the legal competence of all signatories to such documents, and the due authorization, execution and delivery of all documents by the parties thereto.

Based upon and subject to the foregoing qualifications, assumptions and limitations and the further limitations set forth below, we are of the opinion that the shares of Common Stock issuable in connection with the Plan have been duly authorized and, when issued in accordance with the terms of the Plan, will be legally issued, fully paid and non-assessable.

The opinions expressed above are limited to the General Corporation Law of the State of Delaware (which includes applicable provisions of the Delaware Constitution and reported judicial decisions interpreting the General Corporation Law of the State of Delaware and the Delaware Constitution) and the federal law of the United States.

We hereby consent to the filing of this opinion with the Securities and Exchange Commission (the "Commission") as Exhibit 5.1 to the Registration Statement. In giving this consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act of 1933, as amended, or the rules and regulations of the Commission.

This opinion is limited to the specific issues addressed herein, and no opinion may be inferred or

implied beyond that expressly stated herein.

This opinion is furnished to you in connection with the filing of the Registration Statement.

Sincerely,

/s/ Bass, Berry & Sims PLC

Bass, Berry & Sims PLC

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in this Registration Statement (Form S-8) pertaining to the Gaylord Entertainment Company Amended and Restated 2006 Omnibus Incentive Plan of our reports dated February 25, 2011, with respect to the consolidated financial statements of Gaylord Entertainment Company and the effectiveness of internal control over financial reporting of Gaylord Entertainment Company included in its Annual Report (Form 10-K) for the year ended December 31, 2010, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Nashville, Tennessee
May 6, 2011