

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Form S-3**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. Employee
Identification Number)***One Gaylord Drive****Nashville, Tennessee 37214
(615) 316-6000***(Address, Including Zip Code, and Telephone Number,
Including Area Code, of Registrant's Principal Executive Offices)***Carter R. Todd, Esq.****Senior Vice President, Secretary and General Counsel
Gaylord Entertainment Company****One Gaylord Drive
Nashville, TN 37214
(615) 316-6000***(Name, Address, Including Zip Code, and Telephone Number
Including Area Code, of Agent For Service)***Copy to:****F. Mitchell Walker, Jr., Esq.**
Bass, Berry & Sims PLC
315 Deaderick Street, Suite 2700
Nashville, Tennessee 37238
(615) 742-6200**Frederic T. Spindel**
Matthew B. Swartz
Venable LLP
575 7th Street, NW
Washington, DC 20004
(202) 344-4800**Andrew R. Schleider**
Shearman & Sterling LLP
599 Lexington Avenue
New York, New York 10022
(212) 848-4000**Approximate date of commencement of proposed sale to the public:** As soon as practicable after this Registration Statement is declared effective.If the only securities being registered on this Form are being offered pursuant to dividend or interest reinvestment plans, please check the following box. If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, other than securities offered only in connection with dividend or interest reinvestment plans, check the following box. If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. 333-114293If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. If delivery of the prospectus is expected to be made pursuant to Rule 434, please check the following box. **CALCULATION OF REGISTRATION FEE**

Title of Each Class of Securities to be Registered	Amount to be Registered	Proposed Maximum Offering Price Per Share (1)	Proposed Maximum Aggregate Offering Price (1)	Amount of Registration Fee
Common Stock, \$0.01 par value	1,319,107 shares	\$31.75	\$41,881,647.25	\$5,306.41

(1) For the purpose of computing the registration fee, pursuant to Rule 457 under the Securities Act, based on the price to public of the shares.

This Registration Statement shall become effective upon filing with the Securities and Exchange Commission in accordance with Rule 462(b) under the Securities Act of 1933.



Explanatory Note

This registration statement is being filed pursuant to Rule 462(b) under the Securities Act of 1933, as amended, and includes the registration statement facing page, this page, the signature pages, an exhibit index and certain exhibits. Pursuant to Rule 462(b), the contents of the registration statement on Form S-3 (File No. 333-114293) (the "Original Form S-3") of Gaylord Entertainment Company, including the exhibits thereto and each of the documents incorporated by reference therein, are incorporated by reference in this registration statement.

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 the requirements for filing on Form S-3 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 the 27th day of April, 2004.

GAYLORD ENTERTAINMENT COMPANY

By: */s/ CARTER R. TODD*

Carter R. Todd
*Senior Vice President, Secretary and
General Counsel*

April 27, 2004

POWER OF ATTORNEY

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:

Signature	Title	Date
*	Chairman of the Board	April 27, 2004
Michael D. Rose		
*	Director	April 27, 2004
E. K. Gaylord II		
*	Director	April 27, 2004
Robert P. Bowen		
*	Director	April 27, 2004
Laurence S. Geller		
*	Director	April 27, 2004
E. Gordon Gee		
*	Director	April 27, 2004
Ralph Horn		
*	Director	April 27, 2004
Michael I. Roth		
*	Director, President and Chief Executive Officer (Principal Executive Officer)	April 27, 2004
Colin V. Reed		

Signature	Title	Date
* _____ David C. Kloeppe	Executive Vice President and Chief Financial Officer (Principal Financial Officer)	April 27, 2004
* _____ Rod Connor	Senior Vice President, Chief Administrative Officer, and Assistant Secretary (Principal Accounting Officer)	April 27, 2004
* _____ Carter R. Todd <i>Attorney-in-fact</i>		

EXHIBIT INDEX

5.1	Opinion of Bass, Berry & Sims PLC
23.1	Consent of Ernst & Young LLP
23.2	Consent of Bass, Berry & Sims PLC (included in Exhibit 5.1)
24.1	Powers of attorney (contained on the signature page of the Original Form S-3)

EXHIBIT 5.1

BASS, BERRY & SIMS PLC
A PROFESSIONAL LIMITED LIABILITY COMPANY
ATTORNEYS AT LAW

KNOXVILLE OFFICE
900 SOUTH GAY STREET, SUITE 1700
KNOXVILLE, TN 37902
(865) 521-6200

MEMPHIS OFFICE
THE TOWER AT PEABODY PLACE
100 PEABODY PLACE, SUITE 950
MEMPHIS, TN 38103-2625
(901) 543-5900

REPLY TO:
AMSOUTH CENTER
315 DEADERICK STREET, SUITE 2700
NASHVILLE, TN 37238-3001
(615) 742-6200

WWW.BASSBERRY.COM

DOWNTOWN OFFICE:
AMSOUTH CENTER
315 DEADERICK STREET, SUITE 2700
NASHVILLE, TN 37238-3001
(615) 742-6200

MUSIC ROW OFFICE:
29 MUSIC SQUARE EAST
NASHVILLE, TN 37203-4322
(615) 255-6161

April 27, 2004

Gaylord Entertainment Company
One Gaylord Drive
Nashville, TN 37214

Re: Registration Statement on Form S-3 (Common Stock)

Ladies and Gentlemen:

We have acted as your counsel in connection with the preparation of a Registration Statement on Form S-3 (the "Rule 462(b) Registration Statement") filed by you today with the Securities and Exchange Commission pursuant to Rule 462(b) of the Securities Act of 1933, as amended and in respect of your Registration Statement on Form S-3 (File No. 333-114293) (the "Original Registration Statement," and together with the Rule 462(b) Registration Statement, the "Registration Statements"). The Rule 462(b) Registration Statement relates to 1,319,107 shares of Common Stock, \$0.01 par value (the "Common Stock"), of Gaylord Entertainment Company, a Delaware corporation (the "Company"), to be offered by certain selling stockholders in addition to the 6,752,929 shares of the Common Stock as described in the Original Registration Statement.

In connection with this opinion, 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 original documents of all documents submitted to us as certified or photostatic copies.

Based upon the foregoing and such other matters as we have deemed relevant, we are of the opinion that the shares of Common Stock to be offered by the selling stockholders are validly issued, fully paid and nonassessable.

We hereby consent to the reference to our law firm in the Original Registration Statement under the caption "Legal Matters" and to the use of this opinion as an exhibit to the Rule 462(b) Registration Statement. In giving this consent, we do not thereby admit that we are an "expert" within the meaning of the Securities Act of 1933, as amended.

Sincerely,

/s/ Bass, Berry & Sims PLC

Consent of Independent Auditors

We consent to the incorporation by reference in this Registration Statement (Form S-3) for the offering of additional shares of Gaylord Entertainment Company common stock by certain selling shareholders of the reference to our firm under the caption "Experts" in Amendment No. 2 to the Registration Statement on Form S-3 (No. 333-114293) and related Prospectus of Gaylord Entertainment Company for the offering of shares of Gaylord Entertainment Company common stock by certain selling shareholders and to the incorporation by reference in Amendment No. 2 to the Registration Statement on Form S-3 (No. 333-114293) and related Prospectus of Gaylord Entertainment Company for the offering of shares of Gaylord Entertainment Company common stock by certain selling shareholders 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 included in Gaylord Entertainment Company's Amendment No. 2 to its Annual Report on Form 10-K for the year ended December 31, 2003 filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Nashville, Tennessee
April 26, 2004