

GAYLORD ENTERTAINMENT CO /DE

Form 8-K

April 22, 2004

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

FORM 8-K

**CURRENT REPORT
Pursuant to Section 13 or 15(d) of
the Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported): April 21, 2004 (April 20, 2004)

**GAYLORD ENTERTAINMENT COMPANY
ON BEHALF OF THE RESORTQUEST SAVINGS & RETIREMENT PLAN**
(Exact name of registrant as specified in its charter)

Delaware

1-13079

73-0664379

(State or other jurisdiction of
incorporation)

(Commission File Number)

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

One Gaylord Drive
Nashville, Tennessee

37214

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code: (615) 316-6000
(Former name or former address, if changed since last report)

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EX-16.1 LETTER FROM DELOITTE & TOUCHE LLP

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Item 4. Changes in Registrant's Certifying Accountant

On April 20, 2004, Gaylord Entertainment Company, a Delaware Corporation (the Company), announced that Deloitte & Touche LLP (Deloitte & Touche) was dismissed as independent auditors for the ResortQuest Savings & Retirement Plan (the Plan) effective April 20, 2004. The Company engaged BDO Seidman, LLP (BDO Seidman) to serve as the Plan's new auditors, commencing April 20, 2004. The Company acquired the Plan as part of its previously disclosed acquisition of ResortQuest International, Inc on November 20, 2003. The decision was made by the Gaylord Entertainment Company 401(k) Savings Plan Benefits Trust Committee, acting under its authority as granted by the Board of Directors of the Company, as sponsor of the Plan. BDO Seidman will complete the annual audit of the Plan's financial statements for the year ended December 31, 2003.

Deloitte & Touche's report on the Plan's financial statements for the year ended December 31, 2002 did not contain an adverse opinion or disclaimer of opinion, nor was it qualified or modified as to uncertainty, audit scope or accounting principles.

During the year ended December 31, 2003, and the subsequent interim period through the date hereof, there were no disagreements with Deloitte & Touche on any matters of accounting principles or practices, financial statement disclosure, or auditing scope or procedure relating to the Plan which disagreement, if not resolved to Deloitte & Touche's satisfaction, would have caused it to make reference to the subject matter of the disagreement in connection with its report on the Plan's financial statements; and there were no reportable events with respect to the Plan as defined in item 304(a)(1)(v) of Regulation S-K.

The Plan provided Deloitte & Touche with a copy of the foregoing disclosures. Attached as Exhibit 16.1 is a copy of Deloitte & Touche's letter, dated April 21, 2004, stating its agreement with such statements.

During the two most recent fiscal years ended December 31, 2003 and 2002 and the subsequent interim period through the date hereof, the Plan did not consult with BDO Seidman regarding any of the matters or events set forth in Item 304(a)(2)(i) and (ii) of Regulation S-K.

Item 7(c) Exhibits

The following exhibit is filed as part of this Current Report:

Exhibit Number	Description of Exhibits
16.1	Letter from Deloitte & Touche LLP regarding change in Plan's independent auditor

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

RESORTQUEST SAVINGS & RETIREMENT PLAN

Date: April 21, 2004

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

By: /s/ J. Brian Byrd

J. Brian Byrd
Secretary of the Gaylord Entertainment
Company 401(k) Savings Plan Benefits Trust
Committee

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