

SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

FORM S-8

Registration Statement
Under the
Securities Act of 1933

Gentner Communications Corporation

(Exact Name of Registrant as Specified in Its Charter)

Utah

87-0398877

(State or Other Jurisdiction of
Incorporation or Organization)

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

1825 West Research Way, Salt Lake City, Utah

84119

(Address of Principal Executive Office)

(Zip Code)

1990 Incentive Plan

(Full Title of the Plan)

Russell D. Gentner, 1825 West Research Way, Salt Lake City, Utah 84119

(Name and Address of Agent For Service)

(801) 975-7200

(Telephone Number, Including Area Code, of Agent For Service)

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered	Proposed(1) Maximum Offering Price Per Share	Proposed(2) Maximum Aggregate Offering Price	Amount of(3) Registration Fee
Common Stock	800,000 shares	\$0.8125	\$650,000	\$224

(1) The maximum offering price per share of the securities is calculated based on Rule 457(c). The maximum offering price is \$0.8125 based on the average of the bid and asked price on August 28, 1996.

(2) The maximum aggregate offering price equals 800,000 shares multiplied by the offering price of \$0.8125 equaling \$650,000.

(3) The amount of the Registration Fee equals \$224. This amount is arrived at by multiplying the maximum aggregate offering price of \$650,000 by 1/29th of 1%.

Incorporation of Registration Statement by Reference.

The contents of Gentner Communications Corporation's (the "Company") S-8 Registration Statement filed with the Securities and Exchange Commission as file number 33-65848, is hereby incorporated by reference in its entirety.

BASIS FOR FILING OF REGISTRATION.

The Company is filing this Registration Statement as the Board of Directors of the Company has determined to increase by eight

hundred thousand (800,000) the number of shares of its Common Stock available for issuance under its 1990 Incentive Plan.

EXHIBITS

The following documents are filed as exhibits to this Form S-8.

Exhibit Number	Description
5	Opinion of Jones, Waldo, Holbrook & McDonough regarding the legality of the securities being registered hereunder.
23	Consent of Independent Auditors, Ernst & Young LLP.

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-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Salt Lake City, State of Utah, on September 4, 1996.

GENTNER COMMUNICATIONS CORPORATION

By: /s/ RUSSELL D. GENTNER

Russell D. Gentner
Chief Executive Officer
(principal executive officer)

By: /s/ DAVID L. HARMON

David L. Harmon
Chief Financial Officer
(principal financial & accounting officer)

In addition to the signature of the Company set forth above, this Form S-8 has been signed below by the following persons, in the capacities and on the dates indicated:

POWER OF ATTORNEY

Know all men by these presents, that each person whose signature appears below constitutes and appoints Russell D. Gentner, his true and lawful attorney-in-fact and agent, with full power of substitution for him and in his name, place, and stead, in any and all capacities, to sign any or all amendments to this report on Form S-8 and to file the same, with all exhibits thereto and other documents in connection therewith, with the Commission, hereby ratifying and confirming all that said attorney-in-fact or his substitute may do or cause to be done by virtue hereof.

Signature -----	Title -----	Date ----
/s/ RUSSELL D. GENTNER ----- Russell D. Gentner	Director, Chairman of the Board of Directors, and Chief Executive Officer (principal executive officer)	September 4, 1996
/s/ BRAD R. BALDWIN ----- Brad R. Baldwin	Director	September 4, 1996
/s/ EDWARD DALLIN BAGLEY ----- Edward Dallin Bagley	Director	September 4, 1996

/s/ EDWARD N. BAGLEY Director

Edward N. Bagley

September 4, 1996

/s/ DWIGHT H. EGAN Director

Dwight H. Egan

September 4, 1996

/s/ K. BRADFORD ROMNEY Director

K. Bradford Romney

September 4, 1996

EXHIBIT 5
OPINION OF COUNSEL

[Letterhead of Jones, Waldo, Holbrook & McDonough]

Salt Lake City

August 28, 1996

Gentner Communications Corporation
1825 West Research Way
Salt Lake City, Utah 84119

Re: SEC Form S-8 Registration Statement for 1990 Incentive
Plan

Gentlemen:

We have examined the Registration Statement on Form S-8 (the "Registration Statement") as it is proposed to be filed by Gentner Communications Corporation (the "Company") with the Securities and Exchange Commission (the "SEC") on or around August 30, 1996. The Registration Statement will register with the SEC up to 800,000 shares of the Company's common stock (the "Shares") for public trading under the Securities Act of 1993, as amended. The Shares are to be issued to directors and key employees of the Company pursuant to its 1990 Incentive Plan (the "Plan"). In preparing this opinion, we have examined the Registration Statement, the Plan, the Company's Articles of Incorporation, and the Company's Bylaws. We have assumed that in each instance the Shares have been or will be issued pursuant to the terms of the Plan.

Subject to the above qualifications and assumptions, it is our opinion that, when the Shares are sold in accordance with the Registration Statement, the Plan, and any grants thereunder, the Shares will be legally issued, fully paid, and non-assessable. We hereby consent to the inclusion of this opinion as an exhibit to the Registration Statement.

Very truly yours,

/s/ JONES, WALDO, HOLBROOK & McDONOUGH

Jones, Waldo, Holbrook & McDonough

EXHIBIT 23
CONSENT OF INDEPENDENT AUDITORS

We consent to the reference to our firm in the Registration Statement (Form S-8) for the registration of an additional 800,000 shares of common stock pertaining to the 1990 Incentive Plan of Gentner Communications Corporation and to the incorporation by reference therein of our report dated August 4, 1995, with respect to the financial statements of Gentner Communications Corporation included in its Annual Report (Form 10-KSB/A) for the year ended June 30, 1995, filed with the Securities and Exchange Commission.

/s/ ERNST & YOUNG LLP

Ernst & Young LLP

Salt Lake City, Utah
August 30, 1996