

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

**FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

WYNN RESORTS, LIMITED

(Exact name of registrant as specified in its charter)

Nevada
(State or other jurisdiction of
incorporation or organization)

46-0484987
(I.R.S. Employer
Identification No.)

**3131 Las Vegas Boulevard South
Las Vegas, Nevada 89109**

(Address of Principal Executive Offices) (Zip Code)

Wynn Resorts, Limited Second Amended and Restated 2014 Omnibus Incentive Plan
(Full title of the plan)

Jacqui Krum
Executive Vice President, General Counsel and Secretary
Wynn Resorts, Limited
3131 Las Vegas Boulevard South
Las Vegas, Nevada 89109
(Name and address of agent for service)

(702) 770-7555
(Telephone number, including area code, of agent for service)

Copies to:
Robert M. Hayward, P.C
Katie J. Holahan
Kirkland & Ellis LLP
33 West Wolf Point Plaza
Chicago, IL 60654

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer	<input checked="" type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/>	Smaller reporting company	<input type="checkbox"/>
		Emerging growth company	<input type="checkbox"/>

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

EXPLANATORY NOTE

This registration statement on Form S-8 (this "Registration Statement") is being filed to register an additional 500,000 shares of common stock, \$0.01 par value per share (the "Common Stock") of Wynn Resorts, Limited (the "Registrant"), that may become available for issuance under the Wynn Resorts, Limited Second Amended and Restated 2014 Omnibus Incentive Plan (the "Plan") pursuant to certain share recycling and other terms and conditions of the Plan.

The Registrant previously filed the following registration statements with the Securities and Exchange Commission (the "Commission") relating to shares of Common Stock issuable under the Plan: Registration Statement on Form S-8 (File No. 333-196113) filed on May 20, 2014, Registration Statement on Form S-8 (File No. 333-239579) filed on June 30, 2020 and Registration Statement on Form S-8 (File No. 333-281485) filed on August 12, 2024 (collectively, the "Prior Registration Statements"). The Prior Registration Statements are currently effective. This Registration Statement relates to securities of the same class as those to

which the Prior Registration Statements relate and is submitted in accordance with General Instruction E of Form S-8 regarding registration of additional securities. Pursuant to General Instruction E of Form S-8, the contents of the Prior Registration Statements, including all attachments and exhibits thereto and the periodic and current reports that we filed with the Commission under the Securities Exchange Act of 1934, as amended,

after the effectiveness of the Prior Registration Statements, are incorporated herein by reference except to the extent supplemented, amended or superseded by the information set forth herein. Any items in the Prior Registration Statements not expressly changed hereby shall be as set forth in the Prior Registration Statements.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 8. Exhibits.

The following exhibits are filed as part of this Registration Statement:

Exhibit No.	Description
4.1	Third Amended and Restated Articles of Incorporation of the Registrant. (Incorporated by reference from the Quarterly Report on Form 10-Q, filed by the Registrant on May 8, 2015.)
4.2	Ninth Amended and Restated Bylaws of the Registrant. (Incorporated by reference from the Annual Report on Form 10-K, filed by the Registrant on February 28, 2020.)
*5.1	Opinion of Brownstein Hyatt Farber Schreck, LLP
10.1	Second Amended and Restated 2014 Omnibus Incentive Plan (Incorporated by reference from the Registration Statement on Form S-8, filed by the Registrant on August 12, 2024.)
*23.1	Consent of Independent Registered Public Accounting Firm
*23.2	Consent of Brownstein Hyatt Farber Schreck, LLP (included in Exhibit 5.1)
*24.1	Power of Attorney of officers and directors of the Registrant (included on signature page of this registration statement)
*107	Calculation of Filing Fee Table

* Filed herewith

Item 9. Undertakings.

(a) The undersigned 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 prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20 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 paragraphs (a)(1)(i) and (a)(1)(ii) do 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 in 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 undersigned Registrant hereby undertakes that, for the purposes of determining any liability under the Securities Act, each filing of the Registrant's annual report pursuant to Section 13(a) or 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.
- (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 Commission such indemnification is against public policy as expressed in the Securities 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 Securities 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 Las Vegas, State of Nevada, on this 30th day of March, 2026.

WYNN RESORTS, LIMITED

Dated: March 30, 2026

By: /s/ Julie Cameron-Doe
Julie Cameron-Doe
Chief Financial Officer

POWER OF ATTORNEY

Each person whose signature appears below constitutes and appoints Craig S. Billings, Julie Cameron-Doe and Jacqui Krum and each of them, his or her true and lawful attorneys-in-fact and agents, each with full power of substitution and resubstitution, severally, for him and in his 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 to be done in and about the premises, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or any of them or their or his 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 below by the following persons in the capacities and on the date indicated.

Signature	Title	Date
<u>/s/ Craig S. Billings</u> Craig S. Billings	Director, Chief Executive Officer (Principal Executive Officer)	March 30, 2026
<u>/s/ Julie Cameron-Doe</u> Julie Cameron Doe	Chief Financial Officer (Principal Financial and Accounting Officer)	March 30, 2026
<u>/s/ Philip G. Satre</u> Philip G. Satre	Non-Executive Chairman of the Board and Director	March 30, 2026
<u>/s/ Betsy S. Atkins</u> Betsy S. Atkins	Director	March 30, 2026
<u>/s/ Richard J. Byrne</u> Richard J. Byrne	Director	March 30, 2026
<u>/s/ Paul Liu</u> Paul Liu	Director	March 30, 2026
<u>/s/ Patricia Mulroy</u> Patricia Mulroy	Director	March 30, 2026
<u>/s/ Anthony M. Sanfilippo</u> Anthony M. Sanfilippo	Director	March 30, 2026
<u>/s/ Darnell Strom</u> Darnell Strom	Director	March 30, 2026
<u>/s/ Winifred Webb</u> Winifred Webb	Director	March 30, 2026



**Brownstein Hyatt
Farber Schreck, LLP**

702.382.2101 main
100 North City Parkway,
Suite 1600
Las Vegas, NV 89106

March 30, 2026

Wynn Resorts, Limited
3131 Las Vegas Boulevard South
Las Vegas, Nevada 89109

To the addressee set forth above:

We have acted as local Nevada counsel to Wynn Resorts, Limited, a Nevada corporation (the "Company"), in connection with the filing by the Company of a Registration Statement on Form S-8 (the "Registration Statement") with the Securities and Exchange Commission (the "Commission") under the Securities Act of 1933, as amended (the "Act"), relating to the registration of an additional 500,000 shares (the "Shares") of the Company's common stock, par value \$0.01 per share ("Common Stock"), issuable under the Wynn Resorts, Limited Second Amended and Restated 2014 Omnibus Incentive Plan (the "Plan"). This opinion letter is being delivered at your request, pursuant to the requirements of Item 601(b)(5) of Regulation S-K under the Act.

In our capacity as such counsel, we are familiar with the proceedings taken and proposed to be taken by the Company in connection with the authorization and issuance of the Shares as contemplated by the Plan and as described in the Registration Statement. For purposes of this opinion letter, and except to the extent set forth in the opinion expressed below, we have assumed that all such proceedings have been or will be timely completed in the manner contemplated by the Plan, and as presently proposed in the Registration Statement.

For purposes of issuing the opinion hereinafter expressed, we have (a) made such legal and factual examinations and inquiries, including an examination of originals or copies certified or otherwise identified to our satisfaction as being true copies of (i) the Registration Statement, (ii) the Plan, (iii) the Company's articles of incorporation and bylaws, and (iv) such other agreements, instruments, corporate records (including resolutions of the board of directors and any committee thereof and of the stockholders of the Company) and other documents, or forms thereof, as we have deemed necessary or appropriate, and (b) obtained from officers and other representatives and agents of the Company and from public officials, and have relied upon, such certificates, representations, assurances and public filings as we have deemed necessary or appropriate.

Without limiting the generality of the foregoing, we have, with your permission, assumed without independent verification that (i) the Plan is a valid, binding and enforceable obligation of the Company; (ii) each natural person executing a document had at all relevant times and has sufficient legal capacity to do so; (iii) all documents submitted to us as originals are authentic, the signatures on all documents we reviewed are genuine and all documents submitted to us as certified, conformed, photostatic, electronic or facsimile copies conform to the original document; (iv) the statements of fact and representations and warranties set forth in the documents we have reviewed, including the Plan, are and will at all relevant times be, true and correct as to factual matters; (v) all corporate records made available to us by the Company, and all public records we have reviewed, are accurate and complete; and (vi) after the issuance of any Shares, the total number of issued and outstanding shares of Common Stock, together with the total number of shares of Common Stock then reserved for issuance or obligated to be

issued by the Company pursuant to any agreement, plan or arrangement, including the Plan, or otherwise, will not exceed the total number of shares of Common Stock then authorized under the Company's articles of incorporation.

We are qualified to practice law in the State of Nevada. The opinion set forth herein is expressly limited to, and based exclusively on, the general corporate laws of the State of Nevada, and we do not purport to be experts on, or to express any opinion with respect to the applicability thereto or the effect thereon of, the laws of any other jurisdiction. We express no opinion concerning, and we assume no responsibility as to laws or judicial decisions related to, or any orders, consents or other authorizations or approvals as may be required by, any federal laws, rules or regulations, including, without limitation, any federal securities laws, rules or regulations, or any state securities or "blue sky" laws, rules or regulations.

Based on the foregoing and in reliance thereon, and having regard to legal considerations and other information that we deem relevant, we are of the opinion that the Shares have been duly authorized by the Company and, if, when and to the extent issued in accordance with all applicable terms and conditions set forth in the Plan and in exchange for the consideration required thereunder, and as described in the Registration Statement, the Shares will be validly issued, fully paid and non-assessable.

The opinion expressed herein is based upon the applicable laws of the State of Nevada and the facts in existence on the date of this opinion letter. In delivering this opinion letter to you, we disclaim any obligation to update or supplement the opinion set forth herein or to apprise you of any changes in any laws or facts after such time as the Registration Statement is declared effective. No opinion is offered or implied as to any matter, and no inference may be drawn, beyond the strict scope of the specific issues expressly addressed by the opinion set forth herein.

We hereby consent to the filing of this opinion letter as an exhibit to the Registration Statement. In giving this consent, we do not admit that we are within the category of persons whose consent is required under Section 7 of the Act or the rules and regulations of the Commission promulgated thereunder.

Very truly yours,
/s/ Brownstein Hyatt Farber Schreck, LLP

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the Second Amended and Restated 2014 Omnibus Incentive Plan of Wynn Resorts, Limited of our reports dated March 2, 2026, with respect to the consolidated financial statements of Wynn Resorts, Limited, and the effectiveness of internal control over financial reporting of Wynn Resorts, Limited, included in its Annual Report (Form 10-K) for the year ended December 31, 2025 and the financial statement schedule of Wynn Resorts, Limited included therein, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Las Vegas, Nevada
March 30, 2026