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**SECURITIES AND EXCHANGE COMMISSION**

Washington, DC 20549

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**FORM S-8**

**REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933**

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**A. H. Belo Corporation**

(Exact Name of Registrant as Specified in its Charter)

**Delaware**

(State of Other Jurisdiction of  
Incorporation or Organization)

**38-3765318**

(I.R.S. Employer  
Identification Number)

**P. O. Box 224866**

**Dallas, Texas**

(Address of Principal Executive Offices)

**75222-4866**

(Zip Code)

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**A. H. Belo 2008 Incentive Compensation Plan**

(Full Title of the Plan)

**DONALD F. (SKIP) CASS, JR.**

**Executive Vice President and Secretary**

**A. H. Belo Corporation**

**P. O. Box 224866**

**Dallas, Texas 75222-4866**

(Name and Address of Agent for Service)

**(214) 977-8200**

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

*Copy to:*

**VAN M. JOLAS**

**Locke Lord Bissell & Liddell LLP**

**2200 Ross Avenue, Suite 2200**

**Dallas, Texas 75201**

**(214) 740-8000**

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**CALCULATION OF REGISTRATION FEE**

<u>Title of Securities to be Registered</u>	<u>Amount to be Registered(1)</u>	<u>Proposed Maximum Offering Price per Share(2)</u>	<u>Proposed Maximum Aggregate Offering Price(2)</u>	<u>Amount of Registration Fee (2)</u>
Series A Common Stock, \$.01 par value(1)(3)	An aggregate of 8,000,000 shares	\$41.55	\$332,400,000	\$13,063.32
Series B Common Stock, \$.01 par value(1)(3)				

- (1) Shares of Series A Common Stock and Series B Common Stock are identical except that Series B shares are entitled to ten votes per share on all matters submitted to shareholders while Series A shares are entitled to one vote per share. Transferability of the Series B shares is limited to family members and affiliated entities of the holder. Series B shares are convertible at any time on a one-for-one basis into Series A shares, and upon a transfer other than as described above, Series B shares automatically convert into Series A shares. The amount registered includes up to 4,000,000 shares of Series A Common Stock reserved for issuance solely upon conversion of the Series B shares registered hereby.
- (2) Estimated solely for the purpose of calculating the registration fee. This fee was calculated pursuant to Rule 457(h) and (i) under the Securities Act of 1933, as amended, on the basis of the book value of the shares of Series A and Series B Common Stock computed as of January 22, 2008.
- (3) This Registration Statement also covers an equal number of preferred share purchase rights issuable pursuant to the terms of a Rights Agreement dated as of January 11, 2008, between the Registrant and Mellon Investor Services LLC, as Rights Agent, which rights will be transferable only with related shares of Series A Common Stock and Series B Common Stock.

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**PART I**  
**INFORMATION REQUIRED IN THE SECTION 10(A) PROSPECTUS**

**Item 1. Plan Information.**

The information specified by Item 1 of Part I of Form S-8 is omitted from this Registration Statement in accordance with Rule 428 under the Securities Act of 1933, as amended (the "Act"), and the introductory note to Part I of Form S-8.

**Item 2. Registrant Information and Employee Plan Annual Information.**

The information specified by Item 2 of Part I of Form S-8 is omitted from this Registration Statement in accordance with Rule 428 under the Act and the introductory note to Part I of Form S-8.

**PART II**  
**INFORMATION REQUIRED IN THE REGISTRATION STATEMENT**

**Item 3. Incorporation of Documents by Reference.**

The documents set forth below are hereby incorporated by reference in this Registration Statement. All documents subsequently filed by A. H. Belo Corporation (the “Company”) pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), prior to the filing of a post-effective amendment which indicates that all securities offered hereby have been sold or which deregisters the securities offered hereby then remaining unsold, shall be deemed to be incorporated by reference in this Registration Statement and to be a part hereof commencing on the respective dates on which such documents are filed. Any statement contained in a document incorporated or deemed to be incorporated by reference in this Registration Statement shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained in this Registration Statement or in any other subsequently filed document which also is or is deemed to be incorporated by reference in this Registration Statement modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed to constitute a part of this Registration Statement, except as such statement is so modified or superseded.

(1) Amendment No. 3 to the Company’s Registration Statement on Form 10 as declared effective by the Securities and Exchange Commission (the “Commission”) on January 22, 2008.

(2) The description of the Company’s Series A Common Stock included under the caption “Description of Capital Stock” contained in Amendment No. 3 to the Registration Statement on Form 10 as declared effective by the Commission on January 22, 2008.

(3) The description of the Company’s Series B Common Stock included under the caption “Description of Capital Stock” contained in Amendment No. 3 to the Registration Statement on Form 10 as declared effective by the Commission on January 22, 2008.

(4) The description of the Preferred Share Purchase Rights included under the captions “Description of Capital Stock” and “Certain Anti-Takeover Provisions—Shareholder Rights Agreement” contained in Amendment No. 3 to the Registration Statement on Form 10 as declared effective by the Commission on January 22, 2008.

**Item 4. Description of Securities.**

Not applicable.

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**Item 5. Interests of Named Experts and Counsel.**

Members of the law firm of Locke Lord Bissell & Liddell LLP, other than attorneys involved in the preparation of this Registration Statement, own or have an indirect interest in Common Stock of the Company the fair market value of which exceeds \$50,000.

**Item 6. Indemnification of Directors and Officers.**

As permitted by the Delaware General Corporation Law, the Company's Amended and Restated Certificate of Incorporation contains a provision eliminating the monetary liability of a director for breach of fiduciary duty, subject to certain exceptions. The provision does not eliminate a director's liability for (i) breaches of the director's duty of loyalty to the Company or its shareholders, (ii) acts or omissions not in good faith or involving intentional misconduct or a knowing violation of law, (iii) the payment of unlawful dividends or unlawful stock repurchases or redemptions, or (iv) any transaction from which the director derived an improper personal benefit. Furthermore, the provision does not limit equitable remedies, such as an injunction or rescission for breach of a director's fiduciary duty of care.

The Delaware General Corporation Law permits, and in some cases requires, a corporation to indemnify directors and officers who are or have been a party or are threatened to be made a party to litigation against certain expenses, judgments, fines, settlements, and other amounts under certain circumstances.

The Company's Amended and Restated Bylaws provide for indemnification of and advancement of expenses to directors, officers, employees, and agents to the fullest extent authorized or permitted by the Delaware General Corporation Law. The Amended and Restated Bylaws also provide specific authorization for the Company to purchase officers' and directors' liability insurance.

The Company has in force an officers' and directors' liability insurance policy insuring, up to specified amounts and with specified exceptions, directors and officers and former directors and officers of the Company and its subsidiaries against liabilities. The effect of the policy is to indemnify such persons against losses incurred by them while acting in such capacities.

**Item 7. Exemption From Registration Claimed.**

Not applicable.

**Item 8. Exhibits.**

The list of exhibits required by this item is set forth under the heading INDEX TO EXHIBITS on page II-6 of this Registration Statement.

**Item 9. Undertakings.**

(a) The Company hereby undertakes:

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(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 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;

(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 Company 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 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.

(4) That, for purposes of determining any liability under the Act, each filing of the Company's annual report pursuant to Section 13(a) or 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to 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.

(5) Insofar as indemnification for liabilities arising under the Act may be permitted to directors, officers and controlling persons of the Company pursuant to the foregoing provisions, or otherwise, the Company has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Company of expenses incurred or paid by a director, officer or controlling person of the Company 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 Company 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 Act and will be governed by the final adjudication of such issue.

**POWER OF ATTORNEY**

KNOW ALL MEN BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Robert W. Decherd and Donald F. (Skip) Cass, Jr., each of them or any of them, as his or her true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, to execute in the name and on behalf of such person, in any and all capacities, any or all amendments (including post-effective amendments) to this Registration Statement now or hereafter filed by or on behalf of A. H. Belo Corporation (the "Company") covering securities issued or issuable under or in connection with the A. H. Belo 2008 Incentive Compensation Plan (as now or hereafter amended) and to file the same, with all exhibits thereto, and other documents required in connection therewith, with the Securities and Exchange Commission and any state or other securities authority, granting unto said attorneys-in-fact and agents, and each of them or any 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 such person might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, and each of them or any one of them, or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, the Company 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 Dallas, State of Texas, on the 11<sup>th</sup> day of January, 2008.

A. H. BELO CORPORATION

By: /s/ Robert W. Decherd

Robert W. Decherd  
Chairman of the Board, President  
and Chief Executive Officer

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Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the date indicated:

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Robert W. Decherd</u> Robert W. Decherd	Chairman of the Board, President and Chief Executive Officer	January 11, 2008
<u>/s/ Louis E. Caldera</u> Louis E. Caldera	Director	January 11, 2008
<u>/s/ Douglas G. Carlston</u> Douglas G. Carlston	Director	January 11, 2008
<u>/s/ Dealey D. Herndon</u> Dealey D. Herndon	Director	January 11, 2008
<u>/s/ Laurence E. Hirsch</u> Laurence E. Hirsch	Director	January 11, 2008
<u>/s/ J. McDonald Williams</u> J. McDonald Williams	Director	January 11, 2008
<u>/s/ Alison K. Engel</u> Alison K. Engel	Senior Vice President/Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)	January 11, 2008

**INDEX TO EXHIBITS**

<u>Exhibit Number</u>	<u>Description</u>
4.1	Amended and Restated Certificate of Incorporation of the Company (Exhibit 3.1 to Amendment No. 3 to the Company's Registration Statement on Form 10 dated January 18, 2008 (Securities and Exchange Commission File No. 001-33741) (the "Form 10")
4.2	Certificate of Designation of Series A Junior Participating Preferred Stock of the Company (Exhibit 3.2 to the Form 10)
4.3	Amended and Restated Bylaws of the Company (Exhibit 3.3 to the Form 10)
4.4	Specimen Form of Certificate representing shares of the Company's Series A Common Stock (Exhibit 4.2 to the Form 10)
4.5	Specimen Form of Certificate representing shares of the Company's Series B Common Stock (Exhibit 4.3 to the Form 10)
4.6	Rights Agreement dated as of January 11, 2008, between the Company and Mellon Investor Services LLC (Exhibit 4.4 to the Form 10)
4.7	A. H. Belo 2008 Incentive Compensation Plan (Exhibit 10.5 to the Form 10)
5.1	Opinion of Locke Lord Bissell & Liddell LLP
23.1	Consent of Ernst & Young LLP
23.2	Consent of Locke Lord Bissell & Liddell LLP (included in opinion filed as Exhibit 5.1)
24	Power of Attorney (set forth on page II-4 hereof)

January 23, 2008

A. H. Belo Corporation  
P. O. Box 224866  
Dallas, Texas 75222-4866

Re: Registration of 8,000,000 shares of Common Stock, par value \$.01,  
pursuant to a Registration Statement on Form S-8

Ladies and Gentlemen:

We have acted as counsel for A. H. Belo Corporation, a Delaware corporation (the "Company"), in connection with the registration under the Securities Act of 1933, as amended (the "Securities Act"), pursuant to a Registration Statement on Form S-8 (the "Registration Statement"), of 8,000,000 shares of Series A Common Stock, par value \$.01 per share, and Series B Common Stock, par value \$.01 per share, of the Company (the "Common Stock") to be offered to directors and employees of the Company (including its direct or indirect subsidiaries) pursuant to the A. H. Belo 2008 Incentive Compensation Plan (the "Plan").

Based upon our examination of such papers and documents as we have deemed relevant or necessary in rendering this opinion, and based on our review of the Delaware General Corporation Law, applicable provisions of the Delaware Constitution and reported judicial decisions, we hereby advise you that we are of the opinion that, assuming with respect to shares of Common Stock issued after the date hereof, (i) the receipt of proper consideration for the issuance thereof in excess of the par value thereof, (ii) the availability of a sufficient number of shares of Common Stock authorized by the Company's Amended and Restated Certificate of Incorporation then in effect, (iii) compliance with the terms of any agreement entered into in connection with any options or shares of Common Stock or any other awards with respect to Common Stock issued under the Plan and (iv) no change occurs in the applicable law or the pertinent facts, the shares of Common Stock purchasable under the Plan will be legally issued, fully paid and non-assessable shares of Common Stock.

We consent to the filing of this opinion as Exhibit 5.1 to the Registration Statement filed by the Company with the Securities and Exchange Commission. By so consenting, we do not thereby admit that our firm's consent is required by Section 7 of the Securities Act.

Very truly yours,

LOCKE LORD BISSELL & LIDDELL LLP

By: /s/ Van M. Jolas

Van M. Jolas

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the registration of an aggregate of 8,000,000 shares of Series A Common Stock and Series B Common Stock, par value \$0.01 per share, of A. H. Belo Corporation pursuant to the provisions of the A. H. Belo 2008 Incentive Compensation Plan of our reports dated October 11, 2007, with respect to the consolidated balance sheet of A. H. Belo Corporation and the combined financial statements of A. H. Belo Businesses, included in Amendment No. 3 to the Registration Statement on Form 10 (No. 001-33741) of A. H. Belo Corporation filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Dallas, Texas  
January 23, 2008