

SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

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

REX STORES CORPORATION  
(Exact name of registrant as specified in its charter)

Delaware  
(State or other jurisdiction of  
incorporation or organization)

31-1095548  
(I.R.S. Employer  
Identification No.)

2875 Needmore Road, Dayton, Ohio  
(Address of principal executive offices)

45414  
(Zip Code)

REX STORES CORPORATION  
1995 OMNIBUS STOCK INCENTIVE PLAN  
(Full title of the plan)

Stuart Rose  
Chairman  
REX Stores Corporation  
2875 Needmore Road  
Dayton, Ohio 45414  
(Name and address of agent for service)

(513) 276-3931  
(Telephone number, including area code, of agent for service)

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered	Proposed Maximum Offering Price Per Share	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee
Common Stock, \$.01 par value....	550,000 shares	\$17.75 (1)	\$ 9,762,500(1)	\$3,366
Common Stock, \$.01 par value....	450,000 shares	\$18.125	\$ 8,156,250	\$2,813
Total.....	1,000,000 shares		\$17,918,750	\$6,179

(1) Estimated solely for purposes of calculating the registration fee pursuant to Rule 457(c) and Rule 457(h) under the Securities Act of 1933 and calculated upon the basis of the average of the high and low sales prices of the Common Stock reported on the New York Stock Exchange on September 11, 1995.

This registration statement covers additional shares of the registrant's common stock that may be issued pursuant to options, stock appreciation rights, restricted stock and other stock-based awards granted under the REX Stores Corporation 1995 Omnibus Stock Incentive Plan (the 'Plan'). An earlier registration statement filed on Form S-8 (Registration No. 33-81706) covering shares of common stock issuable under the Plan is effective. Pursuant to General Instruction E to Form S-8, the contents of post-effective amendment No. 1 to the earlier registration statement, including exhibits, are incorporated herein by reference.

The following opinion, consents and powers of attorney are filed as part of this registration statement:

- 5 (a) - Opinion of Chernesky, Heyman & Kress
- 23(a) - Consent of Arthur Andersen LLP
- 23(b) - Consent of Chernesky, Heyman & Kress (included in Exhibit 5(a))
- 24 - Powers of attorney of each person who signed this registration statement on behalf of another pursuant to a power of attorney

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, hereunto duly authorized, in the City of Dayton, State of Ohio, on September 14, 1995.

REX STORES CORPORATION

By: Stuart Rose  
-----  
(Stuart Rose,  
Chairman of the Board)

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.

Signature	Capacity	Date
Stuart Rose ----- (Stuart Rose)	Chairman of the Board and Chief Executive Officer (principal executive officer)	September 14, 1995
Douglas Bruggeman ----- (Douglas Bruggeman)	Vice President Finance and Treasurer (principal financial and accounting officer)	
Lawrence Tomchin* ----- (Lawrence Tomchin)	President, Chief Operating Officer and Director	
Edward Kress ----- (Edward Kress)	Secretary and Director	
Robert Davidoff* ----- (Robert Davidoff)	Director	
Tibor Fabian* ----- (Tibor Fabian)	Director	

\*By: Stuart Rose  
-----  
(Stuart Rose, Attorney-in-Fact)

CHERNESKY, HEYMAN & KRESS  
Attorneys at Law  
1100 Courthouse Plaza, S.W.  
Dayton, Ohio 45402  
513/449-2800

September 14, 1995

REX Stores Corporation  
2875 Needmore Road  
Dayton, OH 45414

Gentlemen:

We have acted as counsel for REX Stores Corporation, a Delaware corporation (the 'Company'), in connection with the registration by the Company under the Securities Act of 1933 of an additional 1,000,000 shares of the Company's Common Stock, \$.01 par value per share (the 'Common Stock'), issuable pursuant to options, stock appreciation rights, restricted stock and other stock-based awards granted under the Company's 1995 Omnibus Stock Incentive Plan (the 'Plan') pursuant to a Registration Statement on Form S-8 filed with the Securities and Exchange Commission.

For purposes of rendering this opinion, we have examined such corporate records and proceedings of the Company, agreements and instruments and made investigation of such matters as in our judgment permit us to render an informed opinion on the matters set forth herein.

Based on the foregoing, it is our opinion that the additional 1,000,000 shares of Common Stock issuable under the Plan have been duly authorized and, when issued and paid for in accordance with the Plan, will be validly issued, fully paid and non-assessable.

We consent to the use of this opinion as an exhibit to the Registration Statement on Form S-8.

Very truly yours,

Chernesky, Heyman & Kress

Chernesky, Heyman & Kress

CONSENT OF INDEPENDENT PUBLIC ACCOUNTANTS

As independent public accountants, we hereby consent to the incorporation by reference in this registration statement of our report dated March 20, 1995 included in the Company's Form 10-K for the year ended January 31, 1995.

Arthur Andersen LLP

Dayton, Ohio  
September 14, 1995

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, in his capacity as a director or officer, or both, of REX Stores Corporation, a Delaware corporation (the 'Company'), hereby constitutes and appoints Stuart A. Rose and Edward M. Kress, or any one of them, his true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign the Company's Registration Statement on Form S-8 covering 1,000,000 shares of the Company's Common Stock, \$.01 par value per share, and to sign any and all amendments (including post-effective amendments) thereto, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto such attorneys-in-fact and agents, and any one of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that such attorneys-in-fact and agents or any one of them, or their or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned has executed this instrument on this 28th day of July, 1995.

Lawrence Tomchin

Lawrence Tomchin

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, in his capacity as a director or officer, or both, of REX Stores Corporation, a Delaware corporation (the 'Company'), hereby constitutes and appoints Stuart A. Rose and Edward M. Kress, or any one of them, his true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign the Company's Registration Statement on Form S-8 covering 1,000,000 shares of the Company's Common Stock, \$.01 par value per share, and to sign any and all amendments (including post-effective amendments) thereto, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto such attorneys-in-fact and agents, and any one of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that such attorneys-in-fact and agents or any one of them, or their or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned has executed this instrument on this 25th day of July, 1995.

Robert Davidoff

Robert Davidoff

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, in his capacity as a director or officer, or both, of REX Stores Corporation, a Delaware corporation (the 'Company'), hereby constitutes and appoints Stuart A. Rose and Edward M. Kress, or any one of them, his true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign the Company's Registration Statement on Form S-8 covering 1,000,000 shares of the Company's Common Stock, \$.01 par value per share, and to sign any and all amendments (including post-effective amendments) thereto, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto such attorneys-in-fact and agents, and any one of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that such attorneys- in-fact and agents or any one of them, or their or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned has executed this instrument on this 26th day of July, 1995.

Tibor Fabian

Tibor Fabian