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AMERICAN RETIREMENT CORP

Form 8-K

May 04, 2006

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 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): May 4, 2006 (May 4, 2006)

AMERICAN RETIREMENT CORPORATION

(Exact Name of Registrant as Specified in Charter)

Tennessee

01-13031

62-1674303

(State or Other Jurisdiction
of Incorporation)

(Commission
File Number)

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

111 Westwood Place, Suite 200
Brentwood, Tennessee

37027

(Address of Principal Executive Offices)

(Zip Code)

(615) 221-2250

(Registrant's Telephone Number, Including Area Code)

Not Applicable

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.02. Results of Operations and Financial Condition

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On May 4, 2006, American Retirement Corporation issued a press release announcing its first quarter 2006 earnings results. A copy of the press release is furnished herewith as Exhibit 99.1.

Supplemental information relating to American Retirement Corporation's first quarter 2006 results is furnished herewith as Exhibit 99.2.

Item 7.01. Regulation FD Disclosure

On May 4, 2006, American Retirement Corporation issued a press release announcing its first quarter 2006 earnings results. A copy of the press release is furnished herewith as Exhibit 99.1.

Supplemental information relating to American Retirement Corporation's first quarter 2006 results is furnished herewith as Exhibit 99.2.

Item 9.01. Financial Statements and Exhibits

(d) Exhibits.

| | |
|------|---------------------------------|
| 99.1 | Press Release dated May 4, 2006 |
| 99.2 | Supplemental Information |

2

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.

AMERICAN RETIREMENT CORPORATION

By: /s/ Bryan D. Richardson

Bryan D. Richardson
Executive Vice President - Finance and
Chief Financial Officer

Date: May 4, 2006

3

EXHIBIT INDEX

| Exhibit Number | Description |
|-------------------|---------------------------------|
| 99.1 | Press Release dated May 4, 2006 |
| 99.2 | Supplemental Information |

