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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) 01-13031 Tennessee -----(State or Other Jurisdiction (Commission (I.R.S. Employer of Incorporation) File Number) Identification No.) 111 Westwood Place, Suite 200 Brentwood, Tennessee (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)) $\left| { _ } \right|$ 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

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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

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EXHIBIT INDEX

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