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AMERICAN RETIREMENT CORP

Form 8-K

May 05, 2005

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 5, 2005 (May 5, 2005)

AMERICAN RETIREMENT CORPORATION

-----  
(Exact Name of Registrant as Specified in Charter)

Tennessee	01-13031	62-1674303
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(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)

111 Westwood Place, Suite 200 Brentwood, Tennessee	37027
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(Address of Principal Executive Offices)	(Zip Code)

(615) 221-2250

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(Registrant's Telephone Number, Including Area Code)

Not Applicable

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(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 (see General Instruction A.2. below):

- 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))

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Item 2.02. Results of Operations and Financial Condition

On May 5, 2005, American Retirement Corporation issued a press release announcing its first quarter 2005 earnings results and a review of conflicting accounting literature regarding classification of certain refundable entrance fee liabilities. A copy of the press release is furnished herewith as Exhibit 99.1.

Supplemental information relating to American Retirement Corporation's first quarter 2005 results is furnished herewith as Exhibit 99.2.

Item 7.01. Regulation FD Disclosure

On May 5, 2005, American Retirement Corporation issued a press release announcing its first quarter 2005 earnings results and a review of conflicting accounting literature regarding classification of certain refundable entrance fee liabilities. A copy of the press release is furnished herewith as Exhibit 99.1.

Supplemental information relating to American Retirement Corporation's first quarter 2005 results is furnished herewith as Exhibit 99.2.

Item 9.01. Financial Statements and Exhibits

(c) Exhibits.

99.1	Press Release dated May 5, 2005
99.2	Supplemental Information

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  
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Bryan D. Richardson  
Executive Vice President and Chief  
Financial Officer

Date: May 5, 2005

EXHIBIT INDEX

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Exhibit Number -----	Description -----
99.1	Press Release dated May 5, 2005
99.2	Supplemental Information