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AMERICAN RETIREMENT CORP Form 8-K February 24, 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): February 24, 2006 (February 24, 2006)

AMERICAN RETIREMENT CORPORATION

_____ _____

(Exact Name of Registrant as Specified in Charter)

Tennessee	01-13031	62-1674303
(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)

37027 (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 (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 February 24, 2006, American Retirement Corporation issued a press release announcing its fourth quarter and full year 2005 earnings results. A copy of the press release is furnished herewith as Exhibit 99.1.

Supplemental information relating to American Retirement Corporation's fourth quarter and full year 2005 results is furnished herewith as Exhibit 99.2.

Item 7.01. Regulation FD Disclosure

On February 24, 2006, American Retirement Corporation issued a press release announcing its fourth quarter and full year 2005 earnings results. A copy of the press release is furnished herewith as Exhibit 99.1.

Supplemental information relating to American Retirement Corporation's fourth quarter and full year 2005 results is furnished herewith as Exhibit 99.2.

Item 9.01. Financial Statements and Exhibits

- (d) Exhibits.
 - 99.1 Press Release dated February 24, 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: February 24, 2006

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EXHIBIT INDEX

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Number	Description
99.1	Press Release dated February 24, 2006
99.2	Supplemental Information