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AMERICAN RETIREMENT CORP

Form 8-K/A

June 08, 2005

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549

FORM 8-K/A  
(Amendment No. 1)

CURRENT REPORT  
Pursuant to Section 13 or 15(d) of the  
Securities Exchange Act of 1934

Date of report (Date of earliest event reported): June 8, 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

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Exchange Act (17 CFR 240.13e-4(c))

For the reasons specified in the Form 8-K filed by American Retirement Corporation on June 8, 2005 (relating to the restatement of its financial statements), this Amendment No. 1 to Form 8-K is being filed by American Retirement Corporation to amend and restate in its entirety the Form 8-K filed by American Retirement Corporation with the Securities and Exchange Commission on May 5, 2005.

### Item 2.02. Results of Operations and Financial Condition

On June 8, 2005, American Retirement Corporation issued a press release announcing the filing of its first quarter 2005 Form 10-Q and reporting revised results for the first quarter reflecting the effects of the Company's previously announced restatement of its financial statements. A copy of the press release is furnished herewith as Exhibit 99.1.

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

### Item 7.01. Regulation FD Disclosure

On June 8, 2005, American Retirement Corporation issued a press release announcing the filing of its first quarter 2005 Form 10-Q and reporting revised results for the first quarter reflecting the effects of the Company's previously announced restatement of its financial statements. A copy of the press release is furnished herewith as Exhibit 99.1.

Revised supplemental information relating to American Retirement Corporation's revised 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 June 8, 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

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undersigned, hereunto duly authorized.

AMERICAN RETIREMENT CORPORATION

By: /s/ Bryan D. Richardson

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

Date: June 8, 2005

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EXHIBIT INDEX

Exhibit Number -----	Description -----
99.1	Press Release dated June 8, 2005.
99.2	Supplemental Information.

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