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AMERICAN RETIREMENT CORP

Form 8-K

May 05, 2004

SECURITIES AND EXCHANGE COMMISSION

Washington, D. C. 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, 2004
(May 5, 2004)

AMERICAN RETIREMENT CORPORATION
(Exact name of registrant as specified in its charter)

Tennessee (State of Incorporation)	01-13031 (Commission File No.)	62-1674303 (IRS Employer Identification No.)
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111 Westwood Place, Suite 200 Brentwood, Tennessee (Address of Principal Executive Office)	37027 (Zip code)
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Registrant's telephone number, including area code: (615) 221-2250

Item 9. Regulation FD Disclosure.

On May 5, 2004, American Retirement Corporation issued a press release announcing its first quarter 2004 earnings results. A copy of the press release is furnished herewith as Exhibit 99.1.

Item 12. Results of Operations and Financial Condition.

On May 5, 2004, American Retirement Corporation issued a press release

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announcing its first quarter 2004 earnings results. A copy of the press release is furnished herewith as Exhibit 99.1.

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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

Date: May 5, 2004

By: /s/ Bryan D. Richardson

Name: Bryan D. Richardson
Title: Executive Vice President and Chief
Financial Officer

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EXHIBIT INDEX

No.	Exhibit
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99.1	Press Release dated May 5, 2004

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