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AMERICAN RETIREMENT CORP  
Form S-8 POS  
June 23, 2005

As filed with the Securities and Exchange Commission on June 23, 2005.

Registration No. 333-40162

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SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549  
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POST-EFFECTIVE AMENDMENT NO. 1

TO

FORM S-8  
REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933  
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AMERICAN RETIREMENT CORPORATION  
(Exact Name of Registrant as Specified in Its Charter)

Tennessee  
(State or Other Jurisdiction of  
Incorporation or Organization)

62-1674303  
(I.R.S. Employer  
Identification No.)

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

37027  
(Zip Code)

AMERICAN RETIREMENT CORPORATION  
401(K) RETIREMENT PLAN  
(Full Title of the Plan)

W. E. Sheriff  
111 Westwood Place, Suite 200  
Brentwood, Tennessee 37027  
(Name and Address of Agent For Service)

(615) 221-2250  
(Telephone Number, Including Area Code, of Agent For Service)

DEREGISTRATION OF SECURITIES

On June 26, 2000, American Retirement Corporation (the "Company") filed a Registration Statement on Form S-8, Registration No. 333-40162 (the "Registration Statement"), for the sale of 500,000 shares of common stock of the Company (the "Common Stock") under the American Retirement Corporation 401(k) Retirement Plan (the "Plan") and an indeterminate amount of interests to be offered or sold pursuant to the Plan.

The Company files this Post-Effective Amendment No. 1 to deregister all shares of the Common Stock and Plan interests originally registered by the Registration Statement that remain unsold as of the date hereof. The Registration Statement is hereby amended, as appropriate, to reflect the

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deregistration of such shares of the Common Stock and Plan interests.

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Post-Effective Amendment No. 1 to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Brentwood, State of Tennessee, on this 23rd day of June, 2005.

AMERICAN RETIREMENT CORPORATION

By: /s/ W. E. Sheriff

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W. E. Sheriff  
Chairman, Chief Executive Officer and President

Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment No. 1 to the Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

Signature -----	Capacity -----	Date -----
/s/ W. E. Sheriff ----- W. E. Sheriff	Chairman, Chief Executive Officer, President and Director (Principal Executive Officer)	June 23,
/s/ Bryan D. Richardson ----- Bryan D. Richardson	Executive Vice President - Finance and Chief Financial Officer (Principal Financial and Accounting Officer)	June 23,
/s/ Frank M. Bumstead ----- Frank M. Bumstead	Director	June 23,
/s/ Donald D. Davis ----- Donald D. Davis	Director	June 23,

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/s/ John C. McCauley ----- John C. McCauley	Director	June 23,
/s/ John A. Morris, Jr., M.D. ----- John A. Morris, Jr., M.D.	Director	June 23,
/s/ Daniel K. O'Connell ----- Daniel K. O'Connell	Director	June 23,

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/s/ J. Edward Pearson ----- J. Edward Pearson	Director	June 23,
/s/ Nadine C. Smith ----- Nadine C. Smith	Director	June 23,
/s/ Lawrence J. Stuesser ----- Lawrence J. Stuesser	Director	June 23,

Pursuant to the requirements of the Securities Act of 1933, the Investment Fiduciary Committee of the American Retirement Corporation 401(k) Retirement Plan has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Brentwood, State of Tennessee, on this 23rd day of June, 2005.

AMERICAN RETIREMENT CORPORATION  
401(k) RETIREMENT PLAN

By: /s/ Terry L. Frisby  
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Terry L. Frisby  
Chairman of the American Retirement Corporation  
401(k) Investment Fiduciary Committee

