



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

**Via U.S. Mail and Fax**

Mr. Bryan D. Richardson  
Executive Vice President - Finance and Chief Financial Officer  
American Retirement Corporation  
111 Westwood Place, Suite 200  
Brentwood, TN 37027

January 7, 2006

RE: **American Retirement Corporation**  
**Form 10-K for the fiscal year ended December 31, 2004**  
**File No. 001-13031**

Dear Mr. Richardson:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director