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UNITED STATES 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): July 27, 2006

**Associated Estates Realty Corporation**

(Exact name of registrant as specified in its charter)

Commission File Number 1-12486

Ohio  
(State or other jurisdiction of  
incorporation or organization)

34-1747603  
(I.R.S. Employer  
Identification Number)

5025 Swetland Court, Richmond Hts., Ohio  
(Address of principal executive offices)

44143-1467  
(Zip Code)

Registrant's telephone number, including area code (216) 261-5000

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:

- ☐ 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))

**ITEM 2.02 Results of Operations and Financial Condition**

On July 27, 2006, Associated Estates Realty Corporation issued a press release announcing its financial results for the second quarter ended June 30, 2006. A copy of the press release and Supplemental Financial Data are furnished as Exhibits 99.1 and 99.2 to this report. This Form 8-K and the attached exhibits are furnished to, but not filed with, the Securities and Exchange Commission.

**ITEM 9.01 Financial Statements and Exhibits**

<u>(c) Exhibits</u>	<u>Description</u>
99.1	Press Release dated July 27, 2006
99.2	Supplemental Financial Data

## **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.

ASSOCIATED ESTATES REALTY CORPORATION

July 27, 2006

(Date)

/s/ Lou Fatica

Lou Fatica, Vice President,  
Chief Financial Officer and Treasurer