

EXTENDICARE INC /CAN/  
Form 6-K  
May 31, 2006

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**SECURITIES AND EXCHANGE COMMISSION**  
**Washington, D.C. 20549**

**FORM 6-K**

**Report of Foreign Issuer**

Pursuant to Rule 13a-16 or 15d-16 of  
the Securities Exchange Act of 1934

For May 31, 2006

**EXTENDICARE INC.**  
*(Translation of registrant's name into English)*

3000 Steeles Avenue East  
Markham, Ontario, Canada L3R 9W2  
*(Address of principal executive offices)*

Indicate by check mark whether the registrant files or will file annual reports under cover Form 20-F or Form 40-F.

Form 20-F  Form 40-F

Indicate by check mark whether the registrant by furnishing the information contained in this Form is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Yes  No

If "Yes" is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b): N/A

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**EXHIBIT INDEX**

<u>Exhibit Number</u>	<u>Description of Exhibit</u>
99.1	<u>News Release: Extendicare Announces Proposed Reorganization for the Spin-off of Assisted Living Concepts, Inc. and Conversion of Extendicare Inc. into a TSX listed REIT</u>

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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, thereunto duly authorized.

**EXTENDICARE INC.**

Date: May 31, 2006

By: /s/ Richard L. Bertrand

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Richard L. Bertrand  
Senior Vice-President and Chief Financial Officer