

AMERICAN REAL ESTATE PARTNERS L P
Form 8-K
April 27, 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): APRIL 27, 2004

AMERICAN REAL ESTATE PARTNERS, L.P.

(Exact Name of Registrant as Specified in its Charter)

DELAWARE

1-9516

13-3398766

(State of Organization)

(Commission File Number)

(IRS Employer
Identification No.)

100 South Bedford Road, Mt. Kisco, NY 10549

(Address of Principal Executive Offices) (Zip Code)

Registrant's telephone number, including area code: (914) 242-7700

N/A

(Former Name or Former Address, if Changed Since Last Report)

ITEM 5. OTHER EVENTS.

On April 27, 2004, American Real Estate Partners, L.P. ("AREP") issued a press release, a copy of which is filed as Exhibit 99.1 and is incorporated by reference herein.

ITEM 7. FINANCIAL STATEMENTS, PRO FORMA FINANCIAL INFORMATION AND EXHIBITS.

(a) AND (b) NOT APPLICABLE.

(c) EXHIBITS

99.1 Press Release, dated April 27, 2004, issued by AREP.

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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 REAL ESTATE PARTNERS, L.P.
(Registrant)

By: American Property Investors, Inc.
General Partner

By: /s/ John P. Saldarelli

John P. Saldarelli
Chief Financial Officer,
Secretary and Treasurer

Dated: April 27, 2004

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EXHIBIT INDEX

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