

AMERICAN REAL ESTATE PARTNERS L P
Form 8-K
May 11, 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): May 10, 2004

American Real Estate Partners, L.P.

(Exact Name of Registrant as Specified in its Charter)

Delaware	1-9516	13-3398766
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(State of Organization)	(Commission File Number)	(IRS Employer Identification No.)

100 South Bedford Road, Mt. Kisco, NY	10549
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(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 12. Results of Operations and Financial Condition.

On May 10, 2004, American Real Estate Partners, L.P ("AREP") announced its results of operations for the three months ended March 31, 2004. A copy of the related press release for the three months ended March 31, 2004 is being furnished as Exhibit 99.1 to this Form 8-K and is incorporated herein by reference in its entirety.

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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 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: May 11, 2004

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Exhibit Index

99.1 Press Release of AREP dated May 10, 2004.

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