

AMERICAN REAL ESTATE PARTNERS L P  
Form 8-K  
March 16, 2004

SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

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FORM 8-K

CURRENT REPORT  
PURSUANT TO SECTION 13 OR 15 (d) OF THE  
SECURITIES EXCHANGE ACT OF 1934

March 15, 2004  
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Date of Report (Date of earliest event reported)

AMERICAN REAL ESTATE PARTNERS, L.P.  
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(Exact Name of Registrant as Specified in its Charter)

DELAWARE ----- (State of Organization)	1-9516 ----- (Commission File Number)	13-3398766 ----- (IRS Employer Identification Number)
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100 SOUTH BEDFORD ROAD  
MT. KISCO, NY 10549  
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(Address of Registrant's Principal Executive Office (Zip Code))

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

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

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ITEM 5. OTHER EVENTS

On March 15, 2004, the Registrant announced its 2004 full year and fourth quarter financial results and that no distributions are expected to be made in 2004. Reference is made to the press release, dated March 15, 2004, annexed hereto as Exhibit 99.1 for information

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regarding the announcement.

ITEM 7. EXHIBITS

Description of Document

Exhibit No.

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99.1- Press release, dated March 15, 2004 - American Real Estate Partners, L.P., Reports Full Year and Fourth Quarter Results And That No Distributions Are Expected To Be Made In 2004.

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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

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John P. Saldarelli  
Chief Financial Officer, Secretary and Treasurer

Date: March 16, 2004

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EXHIBIT INDEX

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