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AMERICAN REAL ESTATE PARTNERS L P

Form 8-K

April 23, 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 23, 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 9. REGULATION FD DISCLOSURE.

ITEM 12. RESULTS OF OPERATIONS AND FINANCIAL CONDITION.

The following information is furnished pursuant to Item 9, "Regulation FD Disclosure" and Item 12, "Results of Operations and Financial Condition."

On April 23, 2004, American Real Estate Partners, L.P. ("AREP") issued a press release setting forth the full year 2003 earnings and an estimate of the 2004 first quarter earnings of its indirect wholly-owned subsidiary, American Casino & Entertainment Properties LLC ("ACEP"). A copy of AREP's press release is attached hereto as Exhibit 99.1 and is incorporated by reference herein.

AREP has also attached hereto as Exhibit 99.2 and Exhibit 99.3 and incorporated by reference hereto ACEP's 2003 audited combined financial statements and ACEP's 2003 Management's Discussion and Analysis of Results of Operations and Financial Condition, respectively.

EXHIBIT INDEX

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| 99.1 | Press Release, dated April 23, 2004, issued by AREP. |
| 99.2 | ACEP's 2003 audited combined financial statements. |

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99.3 ACEP's 2003 Management's Discussion and Analysis of Results of Operations and Financial Condition.

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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: April 23, 2004

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