

AMERICAN REAL ESTATE PARTNERS L P

Form 8-K

January 25, 2005

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UNITED STATES  
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

Date of Report (Date of Earliest Event Reported): January 25, 2005

**American Real Estate Partners, L.P.**

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(Exact name of registrant as specified in its charter)

**Delaware**

**1-9516**

**13-3398766**

(State or other jurisdiction of  
incorporation)

(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**

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(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communication pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Section 7 Regulation FD**

**Item 7.01 Regulation FD Disclosure.**

The following information attached as Exhibits 99.1 and 99.2 are furnished pursuant to Item 7.01, Regulation FD Disclosure.

**Exhibit Index**

- 99.1 Summary Description of the Acquisitions
- 99.2 Summary Pro Forma and Summary Historical Financial Data

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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  
Vice President, Chief Financial  
Officer, Secretary and Treasurer

Date: January 25, 2005