

Edgar Filing: AMERICAN REAL ESTATE PARTNERS L P - Form 8-K

February 25, 2004 - American Real Estate Partners, L.P.
Declares Annual Pay-In-Kind Distribution on its Preferred
Units Payable Solely in Additional Preferred Units

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: February 26, 2004