

AMERICAN REAL ESTATE PARTNERS L P  
Form 8-K  
April 04, 2007

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UNITED STATES  
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 4, 2007

AMERICAN REAL ESTATE PARTNERS, L.P.

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(Exact name of registrant as specified in its charter)

Delaware ----- (State of Incorporation)	1-9516 ----- (Commission File Number)	13-3398766 ----- (I.R.S. Employer Identification No.)
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767 FIFTH AVENUE, SUITE 4700  
NEW YORK, NEW YORK 10153  
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(Address of principal executive offices) (Zip code)

(212) 702-4300  
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(Registrant's telephone number, including area code)

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 communications 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 8 - OTHER EVENTS

ITEM 8.01 OTHER EVENTS

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On April 4, 2007, we issued a press release, a copy of which is furnished as Exhibit 99.1.

SECTION 9 - FINANCIAL STATEMENTS AND EXHIBITS

ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS

(d) EXHIBITS

EXHIBIT 99.1 - Press release dated April 4, 2007.

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)

Date: April 4, 2007

By: AMERICAN PROPERTY  
INVESTORS, INC., its General Partner

By: /s/ KEITH A MEISTER

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Keith A. Meister  
Principal Executive Officer