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AMERICAN REAL ESTATE PARTNERS L P
Form 8-K
May 16, 2003

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

MAY 15, 2003

Date of Report (Date of earliest event reported)

AMERICAN REAL ESTATE PARTNERS, L.P.

(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

(Address of Registrant's Principal Executive Office (Zip Code))

(914) 242-7700

(Registrant's telephone number, including area code)

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

ITEM 5. OTHER EVENTS

On May 15, 2003, the Registrant announced its 2003 first quarter financial results. Reference is made to the press release, dated May 15, 2003, annexed hereto as Exhibit 99.3 for information regarding the announcement.

ITEM 7. EXHIBITS

Description of Document

Exhibit No.

99.3 - Press Release, dated May 15, 2003

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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

Date: May 16, 2003

Chief Financial Officer, Secretary and Treasurer

EXHIBIT INDEX

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99.3	Press Release dated May 15, 2003	3

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