

AMERICAN REAL ESTATE PARTNERS L P  
Form 8-K  
August 13, 2004

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): August 12, 2004

AMERICAN REAL ESTATE PARTNERS, L.P.

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(Exact Name of Registrant as Specified in its Charter)

|                                  |                                   |   |
|----------------------------------|-----------------------------------|---|
| DELAWARE                         | 1-9516                            | 13-3398766                                    |
| -----<br>(State of Organization) | -----<br>(Commission File Number) | -----<br>(IRS Employer<br>Identification No.) |

|   |                     |
|---|---------------------|
| 100 South Bedford Road, Mt. Kisco, NY             | 10549               |
| -----<br>(Address of Principal Executive Offices) | -----<br>(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)

ITEM 9. REGULATION FD DISCLOSURE.

The following information is furnished pursuant to Item 9, "Regulation FD Disclosure."

AREP has attached hereto as Exhibit 99.1 and incorporated by reference herein the quarterly report for the three and six months ended June 30, 2004, for its indirect wholly-owned subsidiary, American Casino & Entertainment Properties LLC ("ACEP"). The quarterly report has been provided to the holders of its 7.85% Senior Secured Notes due 2012 pursuant to the provisions of the Indenture, dated as of January 29, 2004, among ACEP, American Casino & Entertainment Properties Finance Corp. and each of the guarantors party thereto and Wilmington Trust Company, as Trustee, with respect to the Notes.

EXHIBIT INDEX

99.1 ACEP's quarterly report for the three and six months ended June 30, 2004.

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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

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John P. Saldarelli  
Chief Financial Officer,  
Secretary and Treasurer

Dated: August 12, 2004