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Exhibit No.

99.7 - Press release, dated November 14, 2003 - American Real Estate Partners, L.P., Reports Third Quarter and Nine Months Results

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

Date: November 17, 2003

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