

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): September 17, 2007

American Real Estate Partners, L.P.

(Exact name of registrant as specified in its charter)

Delaware

(State or Other Jurisdiction of Incorporation)

1-9516

(Commission File Number)

13-3398766

(IRS Employer
Identification No.)

767 Fifth Avenue, Suite 4700, New York, NY 10153

(Address of Principal Executive Offices) (Zip Code)

Registrant's Telephone Number, Including Area Code: **(212) 702-4300**

N/A

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

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 communication 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))
-

Section 5 - Corporate Governance and Management

Item 5.03.

On August 8, 2007, the Board of Directors of American Property Investors, Inc., the general partner of American Real Estate Partners, L.P., adopted a resolution approving the name change of the registrant from American Real Estate Partners, L. P. to Icahn Enterprises L.P. On September 17, 2007, the registrant filed an amendment to its Certificate of Limited Partnership to reflect the name change. Effective Tuesday, September 18, 2007, the registrant's new CUSIP numbers for its depositary units and cumulative pay-in-kind redeemable preferred units are 451100 101 and 451100 200, respectively, and the registrant's depositary units and cumulative pay-in-kind redeemable preferred units will trade on the New York Stock Exchange under the symbols "IEP" and "IEP PR", respectively. A copy of the Certificate of Limited Partnership, as amended, is attached hereto as exhibit 3.1.

On September 17, 2007, the registrant issued a press release announcing the name change and its new trading symbols. The press release is attached hereto as Exhibit 99.1 and incorporated herein by reference.

Section 9 - Financial Statements and Exhibits

Item 9.01(d) Exhibits

Exhibit Index

3.1 Certificate of Limited Partnership, as amended

99.1 Press Release

[remainder of page intentionally left blank; signature page follows]

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.,
its General Partner

By: /s/ Keith A. Meister
Keith A. Meister
Principal Executive Officer

Date: September 20, 2007

Delaware

PAGE 1

The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED ARE TRUE AND CORRECT COPIES OF ALL DOCUMENTS ON FILE OF "ICAHN ENTERPRISES L.P." AS RECEIVED AND FILED IN THIS OFFICE.

THE FOLLOWING DOCUMENTS HAVE BEEN CERTIFIED:

CERTIFICATE OF LIMITED PARTNERSHIP, FILED THE SEVENTEENTH DAY OF FEBRUARY, A.D. 1987, AT 11:30 O'CLOCK A.M.

CERTIFICATE OF AMENDMENT, FILED THE TWELFTH DAY OF OCTOBER, A.D. 1993, AT 9 O'CLOCK A.M.

CERTIFICATE OF AMENDMENT, FILED THE TENTH DAY OF MAY, A.D. 2002, AT 9 O'CLOCK A.M.

CERTIFICATE OF AMENDMENT, CHANGING ITS NAME FROM "AMERICAN REAL ESTATE PARTNERS, L.P." TO "ICAHN ENTERPRISES L.P.", FILED THE SEVENTEENTH DAY OF SEPTEMBER, A.D. 2007, AT 1:45 O'CLOCK P.M.

AND I DO HEREBY FURTHER CERTIFY THAT THE AFORESAID CERTIFICATES ARE THE ONLY CERTIFICATES ON RECORD OF THE AFORESAID LIMITED PARTNERSHIP, "ICAHN ENTERPRISES L.P.".

2117726 8100H

071024374



Harriet Smith Windsor

Harriet Smith Windsor, Secretary of State

AUTHENTICATION: 6005901

DATE: 09-18-07

8700480192

FILED

FEB 17 1987

11:30 AM

CERTIFICATE OF LIMITED PARTNERSHIP
OF
AMERICAN REAL ESTATE PARTNERS, L.P.

This Certificate of Limited Partnership of American Real Estate Partners, L.P. (the "Partnership"), dated February 13, 1987, is being duly executed and filed by American Property Investors, Inc., as sole General Partner, to form a limited partnership under the Delaware Revised Uniform Limited Partnership Act (6 Del. C. §17-101 et seq.).

1. The name of the limited partnership formed hereby is American Real Estate Partners, L.P.
2. The address of the registered office of the Partnership in the State of Delaware is c/o The Corporation Trust Company, 1209 Orange Street, Wilmington, New Castle County, Delaware 19801, and the name and address of the registered agent for service of process on the Partnership in the State of Delaware is The Corporation Trust Company, 1209 Orange Street, Wilmington, New Castle County, Delaware 19801.
3. The name and mailing address of the sole general partner of the Partnership is:

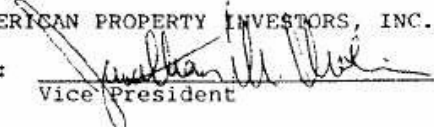
American Property Investors, Inc.
666 Third Avenue
New York, New York 10017

IN WITNESS WHEREOF, the undersigned has executed this Certificate of Limited Partnership as of the date first above written.

GENERAL PARTNER

AMERICAN PROPERTY INVESTORS, INC.

By:


Vice President

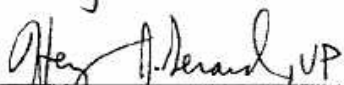
CERTIFICATE OF AMENDMENT
TO
CERTIFICATE OF LIMITED PARTNERSHIP
OF
AMERICAN REAL ESTATE PARTNERS, L.P.

AMERICAN REAL ESTATE PARTNERS, L.P., a limited partnership organized under the Delaware Revised Uniform Partnership Act (the "Act"), for the purpose of amending its Certificate of Limited Partnership pursuant to section 17-202 of the Act, hereby certifies that effective on July 19, 1993 Paragraph 2 of the Certificate of Limited Partnership is amended to read in its entirety as follows:

The address of the registered office of the Partnership in Delaware is: 1013 Centre Road, in the city of Wilmington, in the county of New Castle. The Partnership's registered agent at that address is: Corporation Service Company.

IN WITNESS WHEREOF, this Certificate of Amendment has been duly executed by a general partner thereunto duly authorized and by each general partner designated herein as a new general partner as of the 19th day of July, 1993.

By:


Type Name: HENRY J. GERARD
General Partner
American Property Investors, Inc.

CERTIFICATE OF AMENDMENT
TO
CERTIFICATE OF LIMITED PARTNERSHIP
OF
AMERICAN REAL ESTATE PARTNERS, L.P.

It is hereby certified that:

FIRST: The name of the limited partnership (hereinafter called the "partnership") is American Real Estate Partners, L.P.

SECOND: Pursuant to provisions of Section 17-202, Title 6, Delaware Code, the Certificate of Limited Partnership is hereby amended by adding the following paragraph 4:

"4. This Agreement will be deemed to include all provisions required by the New Jersey Casino Control Act and the regulations thereunder and to the extent that anything contained in this Agreement is inconsistent with the Casino Control Act, the provisions of the Casino Control act shall govern. All provisions of the Casino Control Act, to the extent required by law, to be included in this Agreement, or incorporated herein by references are fully stated in this Agreement.

Any securities of the Partnership are held, subject to the condition that if a holder thereof is found to be disqualified by the Casino Control Commission pursuant to the provisions of the Casino Control Act, such holder shall dispose of his interest in the Partnership in accordance with the Casino Control Act."

The undersigned, a general partner of the partnership, executed this Certificate of Amendment on May 9, 2002.

AMERICAN PROPERTY INVESTORS, INC., its general
partner

By: John P. Saldarelli
John P. Saldarelli, Vice President

CERTIFICATE OF AMENDMENT

TO

CERTIFICATE OF LIMITED PARTNERSHIP

OF

AMERICAN REAL ESTATE PARTNERS, L.P.

It is hereby certified that:

FIRST: The name of the limited partnership is American Real Estate Partners, L.P. The partnership hereby amends its Certificate of Limited Partnership as follows:

SECOND: Pursuant to provisions of Section 17-202, Title 6, Delaware Code, Article **FIRST** of the Certificate of Limited Partnership is hereby amended to read, in its entirety, as follows:

FIRST: The name of the limited partnership is:

ICAHN ENTERPRISES L.P.

THIRD: Pursuant to the provisions of Section 17-202, Title 6, Delaware Code, Article **THIRD** of the Certificate of Limited Partnership is hereby amended to reflect the name change of sole general partner from American Property Investors, Inc. to Icahn Enterprises G.P. Inc., along with their mailing address change, so that, as amended, Article **THIRD** will read as follows:

ICAHN ENTERPRISES G.P. INC.
767 Fifth Avenue, Suite 4700
New York, NY 10153

IN WITNESS WHEREOF, the undersigned has duly executed this Certificate of Amendment, this 17th day of September, 2007.

ICAHN ENTERPRISES G.P. INC.,
its General Partner

By: /s/ Keith A. Meister
Keith A. Meister
Principal Executive Officer

AREP

Investor Contact:

Andrew Skobe
Interim CFO
(212) 702-4300

For Release: September 17, 2007

American Real Estate Partners, L.P. officially changes name to Icahn Enterprises L.P.; New website address: www.IcahnEnterprises.com; New NYSE Ticker Symbol: "IEP"

New York, NY - American Real Estate Partners, L.P. (NYSE: ACP) (the "Company"). On August 9, 2007, the Company announced that it would be changing its name to Icahn Enterprises L.P. That change becomes effective today pursuant to a Certificate of Amendment to the Certificate of Limited Partnership filed with the Delaware Secretary of State. The Company's website address changes to www.IcahnEnterprises.com. Effective Tuesday, September 18, 2007, the Company's depository units representing limited partnership interests will trade on the New York Stock Exchange under the symbol "IEP" and the Company's preferred depository units will trade under the ticker symbol "IEPPR".

* * *

Icahn Enterprises L.P. (NYSE: IEP), a master limited partnership, is a diversified holding company. For more information please visit the Company's website at www.IcahnEnterprises.com.

Caution Concerning Forward-Looking Statements

This release contains certain "forward-looking statements" within the meaning of the Private Securities Litigation Reform Act of 1995, many of which are beyond our ability to control or predict. Forward-looking statements may be identified by words such as "expects," "anticipates," "intends," "plans," "believes," "seeks," "estimates," "will," or words of similar meaning and include, but are not limited to, statements about the expected future business and financial performance of AREP and its subsidiaries. Among these risks and uncertainties are risks related to our gaming and associated hotel, restaurant and entertainment operations, including the effects of regulation, substantial competition, rising operating costs and economic downturns; risks related to our real estate activities, including the decrease in new home sales, the extent of any tenant bankruptcies and insolvencies, our ability to maintain tenant occupancy at current levels, our ability to obtain, at reasonable costs, adequate insurance coverage and competition for investment properties; risks related to our home fashion operations, including changes in the availability and price of raw materials, changes in customer preferences and changes in transportation costs and delivery times; and other risks and uncertainties detailed from time to time in our filings with the SEC. We undertake no obligation to publicly update or review any forward-looking information, whether as a result of new information, future developments or otherwise.
