

IRSA INVESTMENTS & REPRESENTATIONS INC  
Form 6-K  
April 10, 2014

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SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

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FORM 6-K

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REPORT OF FOREIGN ISSUER  
PURSUANT TO RULE 13a-16 OR 15b-16 OF  
THE SECURITIES EXCHANGE ACT OF 1934

For the month of April, 2014

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IRSA Inversiones y Representaciones Sociedad Anónima  
(Exact name of Registrant as specified in its charter)

IRSA Investments and Representations Inc.  
(Translation of registrant's name into English)

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Republic of Argentina  
(Jurisdiction of incorporation or organization)

Bolívar 108  
(C1066AAB)  
Buenos Aires, Argentina  
(Address of principal executive offices)

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Form 20-F       Form 40-F

Indicate by check mark whether the registrant by furnishing the information contained in this Form is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Yes       No

IRSA INVERSIONES Y REPRESENTACIONES SOCIEDAD ANÓNIMA  
(THE "COMPANY")

REPORT ON FORM 6-K

Attached is the English translation of the summary of the letter dated April 8, 2014, filed by the Company with the Bolsa de Comercio de Buenos Aires and the Comisión Nacional de Valores.

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By letter dated April 8th, 2014, the Company has reported that has decided to approve and ratify to capitalize the line of credit duly granted in kind by Alto Palermo S.A. (APSA) to the Company in the amounts of 7,127,944 in Boden 2015, and 1,221,027 in Global 2017 at the market price of the maturity date of the line of credit, which includes accrued interests.

Furthermore and in accordance with the Chapter III of the Rules of the Comisión Nacional de Valores, and Article 110 subsection h) of the Capital Markets Law No. 26,831, the Company has requested the authorization of the Audit Committee for the aforementioned transaction; in that sense the Audit Committee has issued an opinion without any objections with respect the aforesaid transaction.

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SIGNATURES

Pursuant to the requirements of the Securities and Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized, in the city of Buenos Aires, Argentina.

IRSA Inversiones y Representaciones Sociedad Anónima

By: /S/ Saúl Zang

Name: Saúl Zang

Title: Responsible of relationship with the  
markets

Dated: April 10, 2014