

IRSA INVESTMENTS & REPRESENTATIONS INC  
Form 6-K  
October 23, 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 October, 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 an English translation of the letter dated October 22, 2014 filed by the Company with the Comisión Nacional de Valores and the Bolsa de Comercio de Buenos Aires:

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On October 22, 2014, the Company reported that the technical review previously announced and carried out by the Board of Directors in connection with the valuation and exposure of the transaction with IDBD has concluded that the net loss of the fiscal year ended on June 30, 2014 is of AR\$ 831,6 million instead of the previously announced net loss of AR\$ 516 million. The difference between both values arises from the recognition of the fair value of the financial instrument which originated the review previously mentioned.

Also, the Company informed that it will publish again the documents related to the financial statements in order to incorporate any eventual variation as a result of the revaluation process and any other information related to the annual shareholders meeting, in which it will be proposed a recess to allow the shareholders the analysis of the announced modification.

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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 for the Relationship with the  
Markets

Dated: October 22, 2014