

IRSA INVESTMENTS & REPRESENTATIONS INC

Form 6-K

September 27, 2011

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 6-K

REPORT OF FOREIGN ISSUER

PURSUANT TO RULE 13a-16 OR 15b-16 OF

THE SECURITIES EXCHANGE ACT OF 1934

For the month of September, 2011

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)

Republic of Argentina

(Jurisdiction of incorporation or organization)

Bolivar 108

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(C1066AAB)

Buenos Aires, Argentina

(Address of principal executive offices)

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 summary of the letter dated September 24, 2011 filed by the Company with the *Comisión Nacional de Valores* and *Bolsa de Comercio de Buenos Aires*:

By letter dated September 24, 2011, the Company reported that has granted a line of credit to Cresud S.A.C.I.F. y A., for up to the amount of US\$25,000,000, with a stated maturity of 90 days, at a 7.5% annual fixed rate.

The company's audit Committee has stated that in terms of their competence, the aforementioned transaction may be reasonably considered appropriate and customary in the market without any objections.

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: First Vice Chairman of the Board of
Directors

Dated: September 26, 2011.