



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

August 22, 2019

Matias I. Gaivironsky
Chief Financial Officer
IRSA INVESTMENTS & REPRESENTATIONS INC
Moreno 877 24th Floor
Buenos Aires, Argentina

Re: IRSA INVESTMENTS & REPRESENTATIONS INC
Form 20-F for the fiscal year ended June 30, 2018
Filed October 31, 2018
Form 20-F for the fiscal year ended June 30, 2017
Filed October 31, 2017
File No. 001-13542

Dear Mr. Gaivironsky:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Real Estate and
Commodities