



DIVISION OF  
CORPORATION FINANCE

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

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