IRSA INVI Form 6-K December	ESTMENTS & REPRESENTATIO	ONS INC		
December				
	ES AND EXCHANGE COMMISS n, D.C. 20549	SION		
FORM 6-F	Κ		-	
PURSUAN	OF FOREIGN ISSUER IT TO RULE 13a-16 OR 15b-16 O IRITIES EXCHANGE ACT OF 19		_	
For the mor	nth of December, 2013			
	rsiones y Representaciones Socieda e of Registrant as specified in its cl		_	
	stments and Representations Inc. n of registrant's name into English))		
_	of Argentina n of incorporation or organization)		-	
Form 20-F	x Form 40-F o		_	
•	check mark whether the registrant the information to the Commission	•		<u> </u>
Yes o	No x			

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

REPORT ON FORM 6-K

Attached is the English translation of letter dated December 10, 2013, filed by the Company with the Bolsa de Comercio de Buenos Aires and the Comisión Nacional de Valores:

IRSA INVERSIONES Y REPRESENTACIONES SOCIEDAD ANÓNIMA

By letter dated December 10 2013, the Company has reported that through subsidiaries, has subscribed shares of Dolphin Fund Ltd. ("Dolphin") for the amount of USD 4,5 million.

The Company also reports that its subsidiary Tyrus S.A. has renewed a loan with Dolphin for an amount of USD 6,0 million for a period of 90 days at a rate Libor (1 month) + 150bps (Annual Nominal Rate), in which Tyrus S.A. in the lender and Dolphin is the borrower.

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 Market 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.

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 Saúl Zang Responsible for the Relationship with the Markets

December 13, 2013