SEC

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
FORM 6-K/A
REPORT OF FOREIGN ISSUER
PURSUANT TO RULE 13a-16 OR 15b-16 OF
THE SECURITIES EXCHANGE ACT OF 1934
For the month of March, 2005
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)

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Bolívar 108

(C1066AAB)

Buenos Aires, Argentina	
(Address of principal executive offices)	
Form 20-F Form 40-F	
by furnishing the information contained in this Form is also thereby furnishing the information der the Securities Exchange Act of 1934.	nation to

Indicate by check mark whether the registrant

Yes	 No _	T

IRSA INVERSIONES Y REPRESENTACIONES SOCIEDAD ANÓNIMA

(THE COMPANY)

REPORT ON FORM 6-K/A

The present Amendment is being filed because there was an error in interpreting and translating the letter dated on March 23, 2005 filed by the Company with the *Bolsa de Comercio de Buenos Aires* and the *Comisión Nacional de Valores*: Attached is an English translation of the summary of the above mentioned letter:

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By letter dated March 23, 2005, the Company reported that a holder of Company s Convertible Notes cancel the conversion of 5,000 Convertible Notes made on 03/15/05. Hence, the Company rectified the mentioned conversion to the *Comisión Nacional de Valores* changing from 1,280,540 Convertible Notes to 1,275,540. As a result of that cancellation, as of March 23, 2005 the amount of shares of the Company went from 286,102,176 to 286,093,002. On the other hand, as of that date, the amount of Convertible Notes outstanding was US\$ 72,780,226.

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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: Vice Chairman of the Board of Directors

Dated: March 23, 2005