

YPF SOCIEDAD ANONIMA

Form 6-K

April 24, 2008

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FORM 6-K

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Report of Foreign Issuer

Pursuant to Rule 13a-16 or 15d-16 of

the Securities Exchange Act of 1934

For the month of April, 2008

Commission File Number: 001-12102

YPF Sociedad Anónima

(Exact name of registrant as specified in its charter)

Av. Pte. R.S. Peña 777 8th Floor

1354 Buenos Aires, Argentina

(Address of principal executive office)

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Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F:

Form 20-F Form 40-F

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1):

Yes No

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7):

Yes No

Indicate by check mark whether by furnishing the information contained in this Form, the Registrant is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934:

Yes No

If Yes is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b): N/A

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Item

1 Letter to the Buenos Aires Stock Exchange, dated April 24, 2008, regarding payment of dividends

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Buenos Aires, April 24, 2008

To the

Buenos Aires Stock Exchange

The purpose of this letter is to comply with the regulations in force of the Buenos Aires Stock Exchange.

The Shareholders meeting held on April 24, 2008, decided to pay a dividend in cash of AR\$ 6.50 per share with no class distinction, such dividend shall be made available to all shareholders on May 12, 2008, or on any subsequent date due to the application of the rules governing the jurisdiction where Company shares quote. The exchange rate to be used for payment of ADR s and for shareholders domiciled abroad, shall be that of the closing of the United States dollar in the free exchange market selling rate forty-eight hours before the date the dividends shall be made available in the Republic of Argentina.

Sincerely yours,

By YPF S.A.

Walter C. Forwood
Chief Financial Officer

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SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Date: April 24, 2008

YPF Sociedad Anónima

By: /s/ Walter Cristian Forwood
Name: Walter Cristian Forwood
Title: Chief Financial Officer