

YPF SOCIEDAD ANONIMA  
Form 6-K  
February 27, 2007  
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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 February, 2007

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)

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

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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  X

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  X

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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<b><u>Item</u></b>	
1	Letter to the National Securities Commission of Argentina dated February 27, 2007 re YPF, S.A. s 2006 Preliminary Results

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Buenos Aires, February 27, 2007

Messrs.

Comisión Nacional de Valores

Re.: 2006 Preliminary Results

Dear Sirs,

This letter is to inform you of the preliminary non-consolidated results of YPF S.A. for fiscal year ended December 31, 2006, which have not been audited, nor approved by the Board of Directors of the Company yet.

	<b>Million pesos</b>
<i>(Prevailing exchange rate Ps. 3.05 = US\$ 1)</i>	
Sales	23.717
<b>Operating Income</b>	<b>6.098</b>
Net income before income tax	6.934
<b>Income tax</b>	<b>(2.477)</b>
<b>Net income for fiscal year</b>	<b>4.457</b>

We should also mention the following highlights for fiscal year ended December 31, 2006:

2006 consolidated investments (mainly in the areas of exploration and production and refining and marketing in Argentina) reached \$ 4.955 million, 33% above \$ 3.722 million 2005 investments.

YPF S.A exports amounted to US\$ 2.691 million (before export withholdings), which represents a 6% drop versus previous year exports.

Taxes, contributions and royalties paid to National Government and provinces were \$ 11.976 million, an amount 5% higher than that paid (under the same items) in 2005.

Yours sincerely,

By YPF S.A.

Walter 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.

**YPF Sociedad Anónima**

Date: February 27, 2007

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